



**REPORT ON THE SPECIAL INVESTIGATION  
INTO ALLEGED COLLUSION BY  
CUSTOMS OFFICERS WITH FIDELITY  
INVESTMENTS INC./KONG INC. TO DEFRAUD  
THE GUYANA REVENUE AUTHORITY OF  
MILLIONS OF DOLLARS IN TAX REVENUE**

**FOR THE PERIOD**

**1 JANUARY 2007 TO 7 APRIL 2008**

**TASK FORCE:**

**Mr. Deodat Sharma, Auditor General (ag.) – Head**

**Mr. Paul Wintz, Detective Inspector – Member**

**Mr. Abdool Rahim, Representative, Min. of Finance – Member**

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Photographs Of: Customs Broker at Fidelity Investment Inc. Office  
Full Container of Beer  
Two Pallets of Beer taken from Container

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**EXECUTIVE SUMMARY**

**BACKGROUND**

1. The Office of the President had advised that a Multi-Sector Task Force be set up to carry out a comprehensive investigation into all aspects of corruption at GRA between the period 1 January 2007 to 7 April 2008. In particular, the Task Force was to investigate the following matters:-

- (i) Whether Polar Beer/aerated beverages were imported by Fidelity Investments Inc./Kong Inc;
- (ii) Falsification of documents by Importer/Broker in order to pay reduced duties and taxes;
- (iii) Collusion among Customs Officers, Broker and Importer to defraud GRA;
- (iv) Manipulation of the Total Revenue Integrated Processing System (TRIPS) so that certain categories of goods and importers will not be correctly flagged for examination; and
- (v) Acquisition of assets by Customs Officers and Broker and his employees.

2. The investigation covered the period 1 January 2007 to 7 April 2008. A terms of reference was drafted and the Task Force conducted their investigation according to the said terms of reference.

3. An examination of the records and documents of GRA, including IR and C&TA was also conducted. These include Customs Declaration Forms and their attachments, import and export registers, lodgement registers, Data Input Officers' production registers and various computer printouts on the history of imports and exports.

4. An examination of the available records and documents of Fidelity Investments Inc./Kong Inc. was also done. These records included stock books, cash expense vouchers and inventory valuation summaries.

5. Interviews were conducted with personnel from GRA, including IR and C&TA, Fidelity Investments Inc./Kong Inc., Broker and his employees, John Fernandes Limited and MAERSK Shipping Line through Muneshwar Shipping Agent.

6. A review of the systems of internal controls of GRA, including IR and C&TA was also carried out to determine whether all controls were functional.

7. Members of the Task Force visited Venezuela to ascertain the following:-
  - (i) Whether Polar Beer/assorted aerated beverages were imported by Kong Inc/Fidelity Investments Inc.;
  - (ii) At what price was Polar Beer/assorted aerated beverages imported; and
  - (iii) The identity of the Exporter/Importer of Polar Beer/assorted aerated beverages.
8. The Members of the Task Force also witness the physical examination of containers by Customs Officers at different locations, where the percentages of examination and time taken to examine the containers were noted.

### SYNOPSIS OF EVENTS PRIOR TO TASK FORCE'S INVESTIGATION

9. In March 2007, Fidelity Investments Inc. imported ten containers consisting of a total of 30,580 cases of Polar Beer at CIF US\$2.15 per case. This gave rise to customs duties and taxes payable totalling \$30.062M. This price was not accepted by GRA. The Valuation Section of C&TA increased the price to CIF US\$4.50 per case. This increase in CIF value meant that the Importer would have had to pay \$66.332M in customs duties and taxes; an increase of \$36.270M over the amount initially declared by the Importer. This increase was not accepted by the Importer and a meeting was consequently held between the said Importer, Commissioner General and other senior officers of GRA, with a view to agreeing on a price per case of Polar Beer. A consensus was reached at the meeting and the Importer agreed to pay CIF US\$3.75 per case of Polar Beer.
10. On 26 March, 2007, the Commissioner General via letter, officially informed the Importer of the CIF price (US\$3.75) per case of Polar Beer. In addition, the CG stated in the said letter that the price was only for the shipment in March, 2007, and that it was not a precedent for future shipments. The CG further noted that the customs value for the purpose of assessing the applicable taxes on any future importation of Polar Beer would have to be determined on a case by case basis without prejudice, based on the evidence available. The Importer then paid customs duties and taxes amounting to \$63.735M for the clearance of the said beer. This represents an increase of \$33.673M, i.e. 112 %, over the amount initially declared by the Importer.
11. In April 2007, Fidelity Investments Inc., via Customs Declaration № C14586 (see Appendix IV), attempted to export 15,500 cases of Polar Beer after importation with no "drawback duty" claimed. However, the exportation was cancelled.
12. According to Customs Declaration № C43590, Fidelity Investments Inc. imported 576 of bottled Polar Beer at CIF US\$5.90 per case in October 2007. This Customs Declaration was not dealt with as stated in the CG's letter to the Importer dated 26 March 2007 and mentioned at paragraph 28 above. Moreover, the Customs Declaration went through the normal system of processing without any alarms. It should be noted that the container was **three quarters empty**.



13. On January 15, 2008, Mr. Ramnarine Makardajh, Supervisor, Enforcement Section, C&TA, led a team of Enforcement Officers to conduct a raid on the Fidelity Investments Inc. bond located at Broad Street, Georgetown. The following were noted on a summary sheet prepared by GRA (see Appendix V for details):-

Particulars	Polar Ice 250 ml (Case)	Polar Beer tin 237 ml (Case)	Polar Beer bottle 237 ml (Case)	Total Beer (Case)	Polar Maltin 355 ml (Case)
Imported	0	0	31,156	31,156	5,280
<b>Less:</b> Delivered to Customers	4,870	37,318	77,165	119,353	0
<b>Total</b>	<b>(4,870)</b>	<b>(37,318)</b>	<b>(46,009)</b>	<b>(88,197)</b>	<b>5,280</b>
<b>Less:</b> Found on 15/01/08-Raid	14,225	38,460	19,285	71,970	1,413
<b>Variance</b>	<b>(19,095)</b>	<b>(75,778)</b>	<b>(65,294)</b>	<b>(160,167)</b>	<b>3,867</b>

14. Based on the above observations, the legality of the importation of 160,167 cases of Polar Beer could not have been verified. As a result, the Polar Beer were seized and the Bond secured by C&TA.

15. On 15 January 2008, the same day of the raid, Mr. Makardajh brought the findings stated at paras. 31 and 32 to the attention of Mr. Joshua Safeek. Mr. Safeek denied having any illegal Polar Beer in his Bond and declared that he imported the Beer legally. Mr. Safeek then claimed that he proceeded to check his copies of customs documents and found that the Broker had substituted invoices for Polar Beer, which were given to him (Broker) to clear the consignments with invoices for mixed flavours aerated beverages. Mr. Safeek stated that he immediately brought this matter to the attention of the Commissioner General.

16. On 22 February 2008, the Commissioner General wrote to the Deputy Commissioner General instructing that an investigation into the captioned allegations be conducted. The Deputy Commissioner General acting upon the said request wrote to the Internal Affairs Department (IAD) of GRA on 26 February 2008, instructing the said Department to conduct the investigation. The IAD in their preliminary investigation report dated on 27 March 2008, concluded that:-

- (i) the Enforcement Division's discovery of a large quantity of Polar Beer found at the Fidelity Investment Inc. bond for which there were no supporting Customs declarations evidencing legal importation, were smuggled into the country;
- (ii) some of the Polar Beer were smuggled via a Mr. Gopie's trawlers and discharged at a Mr. Ali's "landing", located at Parika; and
- (iii) the remaining beer were illegally imported at the rear of containers declared to contain only assorted aerated beverages.

17. Mr. Safeek then went to His Excellency, Bharat Jagdeo, President of the Cooperative Republic of Guyana to relate his concerns.

18. On 7 April 2008, the President consequently convened a special meeting and the Multi-Sector Task Force was set up to investigate this issue, among others.

### **CONCLUSIONS/RECOMMENDATIONS**

#### **Whether Polar Beer/aerated beverages were imported by Fidelity Investments Inc. Kong Inc.**

19. The following are the findings relating to whether Polar Beer/aerated beverages were imported by Fidelity Investments Inc./Kong Inc.:-

- (i) Polar Beer were imported into Guyana and NOT assorted aerated beverages and soda water as declared to the Customs and Trade Administration;
- (ii) Fidelity Investments Inc. is the sole importer of Polar Beer into Guyana;
- (iii) Cerveceria Polar C.A is the sole manufacturer of Polar Beer in Venezuela and exports Polar Beer to the Caribbean (including Guyana) and North America through a company named Polar Trading Co. Inc.; and
- (iv) The Polar Beer imported into Guyana were purchased at FOB US\$4.50 per case by Fidelity Investments Inc. from Cerveceria Polar C.A.

#### **Falsification of documents by Importer/Broker in order to pay reduced duties and taxes**

20. The following are the findings as it relates to the falsification of documents by Importer/Broker in order to pay reduced duties and taxes:-

- (i) The invoices attached to the seventeen Customs Declarations produced by GRA were falsified through collusion by the Broker (Rajendra Rajcoomar alias Yusuf Khan) and Customs officers to declare that assorted aerated beverages and soda water were imported instead of Polar Beer and as a result, Customs duties and taxes were evaded;
- (ii) The invoices produced by Mr. Safeek to the Task Force were falsified to declare that Polar Beer were imported at C&F US\$2.15 per case when in fact, the Polar Beer were purchased at FOB US\$4.50 per case, hence, duties and taxes would have been evaded; and
- (iii) Mr. Safeek was "part and parcel" of the process of defrauding GRA of millions of dollars in tax revenue, since cash (in the quantity he said he gave the Broker) was used to pay the Customs duties and taxes on the seventeen Customs Declarations for imports by Kong Inc. during the period July to December 2007 when cheques were used for Fidelity transactions. In addition, reconciliation of the Importer's records was NOT done even though large sums of monies were at stake. Also, cheque payments were done for the importation of other goods.

## **Collusion among Customs Officers, Broker and Importer to defraud GRA**

21. The Task Force has concluded that the invoices declared by C&TA and those produced by Mr. Safeek to the Task Force, were falsified to evade Customs duties and taxes. The Task Force also concluded that Ms. Samantha Sam made false statements to the said Task Force regarding her signing as Declarant/Agent on eight of fifteen Customs Declarations which is the signature of the Broker. Hence, by claiming to sign documents she is part of the collusion.

22. It is concluded that FOUR Customs Declarations Nos **C47219, C47221, C47225** and **C47227** were reconstructed AFTER they were inputted by the Data Input Clerk into TRIPS.

23. It is concluded that:-

- (i) Ms. Gladd allowed Ms. Matthias-Smartt to have access to her privileges assigned to her in TRIPS by revealing her password to access the system; and
- (ii) Ms. Michelle Matthias-Smartt and Ms. Rhonda Gladd colluded to process seventeen Customs Declarations for the importation of forty containers by Kong Inc. during the period July to December 2007 knowing same to be false.

24. The security cameras at C&TA were NOT working during the period when seventeen Customs Declarations for importations by Kong Inc. were made (July to December 2007). Had these cameras been working, it may have been possible that the person(s) who paid the Customs duties and taxes on behalf of Kong Inc. in relation to the seventeen Customs Declarations, would have been identified. At the time of this report, the cameras were still NOT operational. It was explained that when the cameras are in operation, they interfere with TRIPS, as a result, they had to be turned off.

25. It is concluded that the Examination Officers (Ms. Karen Bobb-Semple, Ms. Ausya Greenidge and Messrs. Satesh Basdeo, Anthony Gridhari, Rabindra Ramsuran, Sadesh Pitamber and Vickie Sooknanan) colluded with others, including the Broker, to defraud the Guyana Revenue Authority of millions of dollars in tax revenue.

26. This investigation revealed that Kong Inc. did NOT import assorted aerated beverages and soda water, and the following Officers were negligent and did not carry out their duties effectively, and they also colluded with the Examination Officers to release the containers with minimal or no examination knowing same to contain Polar Beer and NOT assorted aerated beverages as was declared on the Customs Declaration, as such, they are GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent:



Assessing Officer	Examining Officer	Releasing Officer	Quality Reviewing Officer/ Supervisor JFL
1. Ms. M. Matthias/Smartt	1. Ms. K. Bobb/Semple	1. Ms. S. Herod	1. Mr. R. Ramkishun
2. Ms. R. Gladd	2. Ms. A. Greenidge	2. Ms. J. Mohamed	2. Ms. G. Pryce/Roberts
	3. Mr. S. Basdeo	3. Ms. A. Noel	
	4. Mr. A. Girdhari		
	5. Mr. R. Ramsuran		
	6. Mr. S. Pitamber		
	7. Mr. V. Sooknanan		
	8. Ms. R. Singh		

27. According to PART VI 37 (c) of the Audit Act 2004, the above-named Officers are also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. They are also GUILTY of an offence under the Police Act.

28. In addition, the Task Force is of the view that the Mr. Prescod and Mr. Tularam were negligent and failed to be vigilant in their duties resulting in them not detecting that something was amiss, so as to report same to their Supervising Officer. As such, they should be disciplined accordingly.

**Manipulation of the Total Revenue Integrated Processing System (TRIPS) so that certain categories of goods and importers will not be correctly flagged for examination**

29. It may be gleaned that TRIPS may have been compromised in that every senior personnel that comprise the Risk Profiling Committee were the same persons placed in authority to “police” the system and ensure its smooth running.

30. Ms. Michelle Matthias-Smartt who is one of the few persons that were fully trained in TRIPS by Crown Agents, the Company who implemented it and is au fait with the entire system, was given certain access to the system which she did not require to execute her duties. As such, Ms. Matthias-Smartt capitalized on her knowledge and manipulated the system using her superior access. It is also clear that she obtained the password of Ms. Rhonda Gladd (1539) and used this to bypass the Valuation Section when she submitted the entries from EPU where the system flagged them for Valuation. In these instances she clearly acted in a manner that would infer her criminal intent.

31. The Task Force concluded that TRIPS was manipulated so that certain categories of goods and importers were not correctly flagged for examination, and when flagged for examination by the Valuation Unit they were not examined by this Unit.

## RECOMMENDATIONS

32. It is recommended that Customs duties and taxes are calculated on the Polar Beer discovered to be illegal at FOB US\$4.50 per case and the Importer made to pay same and any other fine as prescribed by the Customs Act and any other relevant legislation.

33. It is recommended that:-

- (i) The relevant charges be instituted against the Broker (Mr. Rajendra Rajcoomar) and his representative (Ms. Samantha Sam) for declaring false documents to the Customs and Trade Administration with the intention to defraud the State of substantial amounts of revenue;
- (ii) The relevant charges be instituted against the Importer (Mr. Joshua Safeek) for producing false documents to the Task Force with the intention of misleading the said Task Force; and
- (iii) The relevant charges be instituted against the Importer (Mr. Joshua Safeek) for declaring false documents to the Customs and Trade Administration with the intention to defraud the State of substantial amounts of revenue.

34. The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Michelle Matthias-Smartt, Ms. Rhonda Gladd, Ms. Karen Bobb-Semple, Ms. Ausya Greenidge, Mr. Satish Basdeo, Mr. Anthony Girdhari, Mr. Rabindra Ramsuran, Mr. Sadesh Pitamber, Mr. Vickie Sooknanan, Ms. Radha Singh, Ms. Ann Noel, Ms. Simone Herod, Ms. Jasoda Mohamed, Ms. Georgeanna Pryce-Roberts and Mr. Roopnarine Ramkishun. The Task Force also recommends that these Officers be charged criminally for the relevant offences they committed.

35. The Task Force recommends that the GRA issue Mr. Prescod and Mr. Tularam with warning letters to be more vigilant in the execution of their duties. In view of the fact that they held responsibility for some operations during the period the above fraudulent and criminal activities were conducted without any detection.

36. The Task Force recommends that Mr. Narootandeo be reinstated in his job and GRA issue him with a warning letter to be more vigilant in the execution of his duties.

37. The Task Force recommends that Mr. Rohan Beekhoo be reinstated in his job and GRA issue him with a warning letter to be more vigilant in the execution of his duties in view of the fact that the profiling system of imports appeared to have been breached during his tenure as Chairman.

38. The Task Force recommends that GRA reinstate Mr. Royan Sattaur in his job.

39. The Task Force recommends that GRA reinstate Mr. Makardajh in his job.

40. **In addition to the above recommendations, the Task Forces recommends that the Guyana Revenue Authority:**

- (i) Ensures that the security cameras at the Customs and Trade Administration are in operation at all times for the safety and security of both the Customs Officers and the collection of revenue. This is essential in view of the fact that the non-operation of these cameras made it impossible to determine who paid customs duties and taxes on behalf of Kong Inc;
- (ii) Reorganize and streamline its Risk Profiling Unit to ensure that this Unit is subject to supervision of the Intelligent and Risk Profiling Section which was set up in May 2008;
- (iii) Ensure the safe custody of all seals that are required for sealing containers in order to guarantee the legitimacy of the process of sealing containers;
- (iv) Ensure that all containers are opened and sealed in the presence of Customs Officers at all times, without exception;
- (v) Document their policy on the use and protection of passwords, ensuring that passwords are not shared and have this policy communicated to all Employees;
- (vi) Implement policies that will assist to limit contact, for the transaction of business, between staff of the EPU, Assessment and Valuation Sections with Importers and Brokers. Any such contact, pertaining to clearing consignments, should be done through the Supervisors of these Sections;
- (vii) Ensure that the system for examination of containers caters for rotation, so as to facilitate the checking of containers for any particular Importers at both the wharf and terminal and also by different sets of Officer to assist in avoiding collusion of this nature in future; and
- (viii) Reiterate the need for Officer to comply strictly with the assessment made by the TRIPS system when examining containers.



## *Audit Office of Guyana*

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280AG:123/2008/16

19 December 2008

Dr. Roger Luncheon, M.D.  
Head, Presidential Secretariat  
Office of the President  
New Garden Street  
Bourda, Georgetown.

Dear Dr. Luncheon,

**RE: REPORT ON THE SPECIAL INVESTIGATION INTO ALLEGED  
COLLUSION BY CUSTOMS OFFICERS WITH FIDELITY INVESTMENTS INC./  
KONG INC. TO DEFRAUD THE GUYANA REVENUE AUTHORITY  
OF MILLIONS OF DOLLARS IN TAX REVENUE  
FOR THE PERIOD 1 JANUARY 2007 TO 7 APRIL 2008**

We are pleased to inform you that the above investigation has been completed. Accordingly, the following report is submitted for your information and guidance as necessary.

**A. BACKGROUND**

1. On 7 April 2008, a special meeting was convened by His Excellency, Bharrat Jagdeo, President of the Cooperative Republic of Guyana, and included Mr. Henry Green, Commissioner of Police, Mr. Kurshid Sattaur, Commissioner General of Guyana Revenue Authority (GRA), Mr. Clyde Roopchand, Chairman of the Board of Directors of GRA, Ms. Chandrawattie Samaroo, Audit Manager – Audit Office of Guyana, Mr. Abdool Rahim – Ministry of Finance, Mr. Paul Wintz, Detective Inspector – Guyana Police Force, and Mr. Paul Geer, Head of the Financial Investigation Unit – Ministry of Finance. A Multi-Sector Task Force was set up to look into the captioned allegation. The Task Force was to be headed by the Auditor General (ag.) and included Officers of the Audit Office of Guyana (AOG), Guyana Police Force (GPF) and Ministry of Finance (MOF).

2. At this meeting, His Excellency, the President, stated that there was a scheme whereby there was systematic defrauding of Customs and Trade Administration (C&TA) of revenue. His Excellency, the President, mandated the Task Force to determine who was responsible for the Government being defrauded of revenue and pointed out the following:-

- (a) On 15 January 2008, a team of Enforcement Officers from C&TA raided Fidelity Investments Inc. Bond at Broad Street, Georgetown, where they found in excess of 73,000 cases of Polar Beer for which no import documents could be produced;
- (b) The records at the bond revealed that 119,000 cases of Polar Beer were delivered to customers for which only 85,000 cases were accounted for; and
- (c) An estimated \$339M in revenue was evaded by Fidelity Investments Inc., who produced Customs Declaration Forms C-72 which stated that assorted aerated beverages were imported instead of Polar Beer.

**B. TERMS OF REFERENCE**

3. The Office of the President had advised that a Multi-Sector Task Force be set up to carry out a comprehensive investigation into all aspects of corruption at GRA between the period 1 January 2007 to 7 April 2008. In particular, the Task Force was to investigate the following matters as indicated in the "terms of reference" (attached as Appendix I):-

- (i) Whether Polar Beer/aerated beverages were imported by Fidelity Investments Inc./Kong Inc;
- (ii) Falsification of documents by Importer/Broker in order to pay reduced duties and taxes;
- (iii) Collusion among Customs Officers, Broker and Importer to defraud GRA;
- (iv) Manipulation of the Total Revenue Integrated Processing System (TRIPS) so that certain categories of goods and importers will not be correctly flagged for examination; and
- (v) Acquisition of assets by Customs Officers and Broker and his employees.

**C. DUTIES OF THE TASK FORCE AND MANDATES OF ITS MEMBERS**

4. The Task Force was to submit a report on the findings in relation to the "terms of reference" listed above. The Task Force is headed by the Auditor General and includes Officers of the Audit Office of Guyana, Guyana Police Force and Ministry of Finance.

*The Auditor General*

5. It should be noted that the Auditor General, is mandated by Article 223 of the Constitution of the Cooperative Republic of Guyana and the Audit Act of 2004 to conduct the audit of the Guyana Revenue Authority, including C&TA and Internal Revenue (IR). Moreover, the Auditor General is the External Auditor of the Public Accounts of Guyana and, in the discharge of his functions, shall have complete discretion in examining and reporting on the receipt, disbursement, and control of public moneys and on the economy, efficiency and effectiveness in the use of such moneys.

6. The Auditor General shall, in accordance with article 223(4) of the Constitution, act independently in the discharge of his functions.

7. In addition, for the purpose of the discharge of his functions, the Auditor General may require a public entity, or any officer or employee of a public entity, to:-

- (a) produce a document in the entity's or person's custody, care or control; and
- (b) provide the Auditor General with information or an explanation about any information.

8. Further, the Auditor General may, in the discharge of his functions, require a person to give evidence orally or in writing. Also, the Auditor General may examine or audit the account of any person in any bank if the Auditor General has reason to believe that moneys belonging to a public entity have been fraudulently or wrongfully paid into such person's account, except that, to exercise this authority, the Auditor General shall establish that information obtained shall not be used for any other purpose other than intended, and shall first obtain a warrant from a court authorizing such examination.

9. For the purpose of obtaining documents, information or other evidence relevant to any matter arising in the discharge of his functions, the Auditor General or any officer so authorized by him may, at all reasonable times and with proper identification:-

- (a) enter into and remain on a public entity's premises;
- (b) enter into and remain on any other premises if so authorized by a warrant issued by a court on the grounds that there is reason to believe that documents or other information relating to the activities of a public entity may be held at those premises; and
- (c) carry out a search for documents, examine documents, or make copies of documents.

10. Moreover, in accordance with Section 37 of the Audit Act of 2004, a person commits an offence who, knowingly and without lawful justification or excuse:-

- (a) intentionally obstructs, hinders or resists the Auditor General or an officer authorized by him in the exercise of his power under this Act;
- (b) intentionally refuses or fails to comply with any lawful requirement of the Auditor General;
- (c) **makes a statement or gives information to the Auditor General or an officer authorized by him, knowing that the statement or information is false or misleading;**  
or
- (d) represents directly or indirectly that the person holds any authority under this Act when the person knowingly does not hold that authority.



11. In view of para. 10 above, a person who is convicted of an offence is liable, on summary conviction, to a fine not to exceed two hundred thousand dollars and to imprisonment for a term not to exceed five years. Further, an entity or body of persons which is convicted of such an offence is liable, on summary conviction, to a fine not to exceed one million dollars.

The Guyana Police Force

12. According to the Laws of Guyana, Chapter 16:01, PART IV, Section 16(1), it shall be lawful for any member of the Police Force to arrest without a warrant:-

- (a) any person who commits in his view and punishable either upon indictment or upon summary conviction; or
- (b) any person whom any other person charges with having committed a felony or misdemeanor; or
- (c) any person whom any other person:-
  - (i) suspects of having committed a felony or misdemeanor, or
  - (ii) charges with having committed an offence punishable on summary conviction, if such person is willing to accompany the member of the Force effecting the arrest to the Police Station and to enter into a recognizance to prosecute such charge; or

13. Section 20 of the Laws of Guyana, Chapter 16:01, PART IV, states that, when a person is arrested without a warrant he shall be taken before a magistrate as soon as practicable after which he is taken into custody: provided that any member of the Force for the time being in charge of a police station may enquire into the case and:-

- (a) except when the case appears to such member of the Force to be of a serious nature, may release such person upon his entering into a recognizance, with or without sureties, for a reasonable amount to appear before a magistrate at the time, date and place mentioned in the recognizance; or
- (b) if it appears to such member of the Force that such enquiry cannot be completed forthwith, he may release such person on his entering into a recognizance, with or without sureties for a reasonable amount, to appear at such police station and at such times as are mentioned in the recognizance, unless he previously receives notice in writing from the officer in charge of that police station that his attendance is not required and any such bond may be enforced as if it were a recognizance conditional for the appearance of the said person before the magistrate.

14. It should also be noted that Section 20 of the Laws of Guyana, Chapter 16:01, PART IV, states that, it shall be lawful for any member of the Force to take and record for the purpose of identification any measurements, photographs and fingerprint impressions of all persons who may from time to time be in lawful custody: provided that if such measurements, photographs and fingerprint impressions are taken of a person who has not previously been convicted of any criminal offence, and such person is discharged or acquitted by a court, all records relating to such measurements, photographs and fingerprint impressions shall forthwith be destroyed or handed over to such person.

D. **THE GUYANA REVENUE AUTHORITY**

*Responsibilities of the GRA Board*

15. The Guyana Revenue Authority was established by Act No. 13 of 1996. However, the GRA only became operational on 27<sup>th</sup> January, 2000, by virtue of Order No. 4 of 2000. The Act provided for the transfer from Government to the Authority, the functions and powers of the Inland Revenue and Customs & Excise Departments. These departments have been renamed Internal Revenue (IR) and C&TA respectively. The GRA also consists of:-

- (i) GRA Secretariat; and
- (ii) Value Added and Excise Tax Department.

16. The Guyana Revenue Authority is governed by a Governing Board and draws its overall mandate from the Revenue Authority, Customs, and Income Tax Acts. The Governing Board is accountable to the Minister of Finance and is responsible for:-

- (i) the approval and review of the policy of the Revenue Authority;
- (ii) the monitoring of the performance of the Revenue Authority in carrying out its functions; and
- (iii) the discipline and control of all members of staff of the Revenue Authority as guided by the Employees Code of Conduct.

*Responsibilities of the Commissioner General, GRA*

17. The chief executive of the Guyana Revenue Authority is the Commissioner General who, subject to the general supervision and control of the Governing Board, is responsible for:-

- (i) the day-to-day operations of the Authority;
- (ii) the management of funds, property, and affairs of the Revenue Authority; and
- (iii) the administration, organization, and control of the staff of the Revenue Authority.

Responsibilities of the Commissioner, C&TA

18. The Commissioner of C&TA has to comply with all relevant provisions of the Fiscal Management and Accountability Act of 2003 (FMAA), the Regulations, Finance Circulars and any other instructions in relation to the proper management of the financial resources of the State.

19. The Commissioner has to also manage the affairs of his department in a manner that promotes the proper use of the public resources for which he is responsible and, in particular:-

- (i) implementing appropriate processes and procedures to prevent the incidence of fraud, embezzlement or misappropriation of public moneys;
- (ii) maintaining an effective internal audit capability within his department; and
- (iii) identifying and assigning clear responsibilities for the maintenance of financial accounts and registers as required by the Minister of Finance, the Regulations, Finance Circulars and the Management of the Administration.

**E. SCOPE AND METHODOLOGY**

20. The investigation covered the period 1 January 2007 to 7 April 2008. A terms of reference was drafted and the Task Force conducted their investigation according to the said terms of reference.

21. An examination of the records and documents of GRA, including IR and C&TA were also conducted. These include Customs Declaration Forms and their attachments, import and export registers, lodgement registers, Data Input Officers' production registers and various computer printouts on the history of imports and exports.

22. An examination of the available records and documents of Fidelity Investments Inc./Kong Inc. was also done. These records included stock books, cash expense vouchers and inventory valuation summaries.

23. Interviews were conducted with personnel from GRA, including IR and C&TA, Fidelity Investments Inc./Kong Inc., Broker and his employees, John Fernandes Limited and MAERSK Shipping Line through Muneshwar Shipping Agent (see list at Appendix II).

24. A review of the systems of internal controls of GRA, including IR and C&TA was also carried out to determine whether all controls were functional.

25. Members of the Task Force visited Venezuela to ascertain the following:-

- (i) Whether Polar Beer/assorted aerated beverages were imported by Kong Inc/Fidelity Investments Inc.;

- (i) At what price was Polar Beer/assorted aerated beverages imported; and
- (ii) The identity of the Exporter/Importer of Polar Beer/assorted aerated beverages.

26. The Members of the Task Force also witness the physical examination of containers by Customs Officers at different locations, where the percentages of examination and time taken to examine the containers were noted.

#### F. SYNOPSIS OF EVENTS PRIOR TO TASK FORCE'S INVESTIGATION

27. In March 2007, Fidelity Investments Inc. imported ten containers consisting of a total of 30,580 cases of Polar Beer at CIF US\$2.15 per case. This gave rise to customs duties and taxes payable totalling \$30.062M. This price was not accepted by GRA. The Valuation Section of C&TA increased the price to CIF US\$4.50 per case. This increase in CIF value meant that the Importer would have had to pay \$66.332M in customs duties and taxes; an increase of \$36.270M over the amount initially declared by the Importer. This increase was not accepted by the Importer and a meeting was consequently held between the said Importer, Commissioner General and other senior officers of GRA, with a view to agreeing on a price per case of Polar Beer. A consensus was reached at the meeting and the Importer agreed to pay CIF US\$3.75 per case of Polar Beer.

28. On 26 March, 2007, the Commissioner General via letter (attached as Appendix III), officially informed the Importer of the CIF price (US\$3.75) per case of Polar Beer. In addition, the CG stated in the said letter that the price was only for the shipment in March, 2007, and that it was not a precedent for future shipments. The CG further noted that the customs value for the purpose of assessing the applicable taxes on any future importation of Polar Beer would have to be determined on a case by case basis without prejudice, based on the evidence available. The Importer then paid customs duties and taxes amounting to \$63.735M for the clearance of the said Beer. This represents an increase of \$33.673M, i.e. 112 %, over the amount initially declared by the Importer.

29. In April 2007, Fidelity Investments Inc., via Customs Declaration № C14586 (see Appendix IV), attempted to export 15,500 cases of Polar Beer after importation with no "drawback duty" claimed. However, the exportation was cancelled.

30. According to Customs Declaration № C43590, Fidelity Investments Inc. imported 576 of bottled Polar Beer at CIF US\$5.90 per case in October 2007. This Customs Declaration was not dealt with as stated in the CG's letter to the Importer dated 26 March 2007 and mentioned at paragraph 28 above. Moreover, the Customs Declaration went through the normal system of processing without any alarms. It should be noted that the container was **three quarters empty**.

31. On January 15, 2008, Mr. Ramnarine Makardajh, Supervisor, Enforcement Section, C&TA, led a team of Enforcement Officers to conduct a raid on the Fidelity Investments Inc. bond located at Broad Street, Georgetown. The following were noted on a summary sheet prepared by GRA (see Appendix V for details):-

Particulars	Polar Ice 250 ml (Case)	Polar Beer tin 237 ml (Case)	Polar Beer bottle 237 ml (Case)	Total Beer (Case)	Polar Maltin 355 ml (Case)
Imported	0	0	31,156	31,156	5,280
<b>Less:</b> Delivered to Customers	4,870	37,318	77,165	119,353	0
<b>Total</b>	<b>(4,870)</b>	<b>(37,318)</b>	<b>(46,009)</b>	<b>(88,197)</b>	<b>5,280</b>
<b>Less:</b> Found on 15/01/08-Raid	14,225	38,460	19,285	71,970	1,413
<b>Variance</b>	<b>(19,095)</b>	<b>(75,778)</b>	<b>(65,294)</b>	<b>(160,167)</b>	<b>3,867</b>

32. Based on the above observations, the legality of the importation of 160,167 cases of Polar Beer could not have been verified. As a result, the Polar Beer were seized and the Bond secured by C&TA.

33. On 15 January 2008, the same day of the raid, Mr. Makardajh brought the findings stated at paras. 31 and 32 to the attention of Mr. Joshua Safeek. Mr. Safeek denied having any illegal Polar Beer in his Bond and declared that he imported the beer legally. Mr. Safeek then claimed that he proceeded to check his copies of customs documents and found that the Broker had substituted invoices for Polar Beer, which were given to him (Broker) to clear the consignments with invoices for mixed flavours aerated beverages. Mr. Safeek stated that he immediately brought this matter to the attention of the Commissioner General.

34. On 22 February 2008, the Commissioner General wrote to the Deputy Commissioner General instructing that an investigation into the captioned allegations be conducted. The Deputy Commissioner General acting upon the said request, wrote to the Internal Affairs Department (IAD) of GRA on 26 February 2008, instructing the said Department to conduct the investigation. The IAD in their preliminary investigation report dated on 27 March 2008, concluded that:-

- (i) the Enforcement Division's discovery of a large quantity of Polar Beer found at the Fidelity Investment Inc. bond for which there were no supporting Customs declarations evidencing legal importation, were smuggled into the country;
- (ii) some of the Polar Beer were smuggled via a Mr. Gopie's trawlers and discharged at a Mr. Ali's "landing", located at Parika; and
- (iii) the remaining beer were illegally imported at the rear of containers declared to contain only assorted aerated beverages.

35. Mr. Safeek then went to His Excellency, Bharat Jagdeo, President of the Cooperative Republic of Guyana to relate his concerns.

36. On 7 April 2008, the President consequently convened a special meeting and the Multi-Sector Task Force was set up to investigate this issue, among others.

## G. SYSTEMS DOCUMENTATION

### System of Importation and Processing of Customs Entries

#### Sourcing of Goods by Importer

37. The Importer sources the good(s) he/she is desirous of purchasing and places an order to the Exporter. The Exporter would then package and ship the said good(s) to Guyana in the Importer's name via a shipping company. The shipping company prepares a ship's manifest and bill of lading (B/L) based on an invoice submitted by the Exporter. The Exporter then sends one copy each of the invoice and B/L to the Importer.

38. The invoice includes information such as the date and number of the invoice, commercial invoice number, name of importer, description, quantity, unit price and total cost of goods in United States Dollars (USD), cost of freight in USD (whether it has been prepaid or has to be collected), port of loading, country of origin, payment conditions, net and gross weights, container numbers, Manufacturer's stamp and provision for the signature of a representative of the Exporter.

39. The bill of lading has information such as the B/L number, names and addresses of the Exporter and Importer, name of vessel, voyage number, port of loading, port of discharge, number of containers, container and seal numbers, the content the container is "said to contain", place and date of issue of B/L, net and gross weight of containers, description, rate and total cost of freight already paid or to be collected.

#### Preparation of the Declaration Form C-72

40. The Importer gives his/her copy of the invoice and B/L to his/her Broker or representative to clear his/her good(s). The Broker/Representative then prepares a Customs Declaration Form C-72 in quadruplicate based on information stated on the invoice and B/L, which includes information such as the names, addresses and registration numbers of the Exporter and Importer, name and registration number of Declarant/Agent, means of transport (name of vessel), transportation mode (sea, land or air), date of report of the vessel, rotation number, B/L number, manifest number, description of goods and number of packages and items.

41. The Broker/Representative would also calculate the relevant duties and taxes on the good(s) and enter this information in the column provided on the Form C-72. The Broker/Representative then signs the Declaration Form in a space provided therein attesting that **"I/We hereby declare that the information and particulars mentioned herein are true and complete and accept fully the conditions and requirements attaching to the use of the C.P.C's mentioned herein"** (N.B. CPC is the abbreviation for Customs Processing Code and is an integral part of the Customs Declaration). The Broker/Representative then attaches the invoice and B/L to the Form C-72 and takes same to Customs House for processing.



42. According to Regulation 202 of Part XXI of Chapter 82:01 of the Laws of Guyana, and subject to Regulation 203 of the Customs and Trade Administration Act, a person shall not transact business with the Customs on behalf of others unless he holds a licence to do so, issued by the Commissioner General. Any person not so licensed shall not charge any fee or accept any other consideration such as special inducement, promise or advantage, bestowal of gift or favour or other things of value. The license shall be valid from the date of issue until the 31<sup>st</sup> December in the same year.

43. In addition, Regulation 203 states that: no licence shall be required to engage in transactions with the Customs or any representative thereof by the following:-

- (a) an importer or exporter transacting business with the Customs solely on his own behalf or his authorized regular employee or officers who act only for him on the transaction of such business;
- (b) an employee of a broker acting solely for his employer where:-
  - (i) the broker has authorized the employee, a resident of Guyana, to sign Customs documents on his behalf and has filed a power of authority for that purpose with the Commissioner General; or
  - (ii) the broker has filed with the Commissioner General, a statement identifying the employee as authorized to transact business on his behalf;
- (c) an authorized agent of the master or owner of an aircraft or ship transacting business in connection with entry and clearance of such aircraft or ship.

44. Further, Regulation 204 states that: where the employee is given authority under either Regulation 203(b) (i) or 203(b) (ii), the broker shall promptly give notice to the Commissioner General of the withdrawal of authority of any such employee.

Receiving Desk (Customs House) – Imports and Exports

45. The Broker/Representative lodges the Declaration Form at the lodgement window at Customs House located at Main Street where the Receiving Clerk ensures that the Form C-72 has been properly prepared and proceeds to stamp it with a "RECEIVED" stamp and date same. The Declaration Form is then entered in a register and given a number in chronological order, beginning from 1 each month. The Broker/Representative is then given a slip of paper with the chronological number, which would assist him in tracking the said Declaration Form. If the commodity warrants Guyana National Bureau of Standards' (GNBS) involvement, the Declaration Form is given to the GNBS Officer who stamps the entry "Hold for Inspection" by GNBS officials. The Declaration Form is then taken to the Supervisor of the Data Input Section of the Entry Processing Unit (EPU/Long Room) for input into TRIPS.

Entry Processing Unit

46. Upon receiving the Declaration Form, the Data Input Supervisor records the "Lodgement Number" in the Data Input Dispatch Ledger and routes the documents by inserting the initials of a Data Entry Clerk to whom it would be assigned, on the top of the Form C-72. The Data Entry Clerk upon receipt of the documents would input the relevant information into TRIPS. The information inputted includes, names of the Consignee/Consignor, Declarant/Agent, means of transport, date of report and description of goods. When this is done TRIPS issues a sequential reference number (Declaration Number), which is recorded on the Form C-72 by the Data Entry Clerk. The Data Entry Clerk then records this information into a Data Input Register and sends the Customs Declaration to the Dispatch Desk to be forwarded to the Assessment Supervisor, EPU.

47. The Assessment Supervisor checks the documents to ensure that all pertinent information is recorded on the Customs Declaration and all relevant supporting documents are legitimate and authentic. Satisfied that everything is reasonable, the EPU Assessment Supervisor places his/her initial on the Form C-72 and assigns it to an Assessment Officer. In cases of tax exemptions, the Customs Declaration is passed to the Exemptions Assessment Officer to ensure that all the requirements are completed. The Assessment Officer assigned would conduct a manual check to ensure that: -

- (a) All relevant supporting documents are attached, including invoice, bill of lading;
- (b) All appropriate information for the supporting documents is listed on the Form C-72;
- (c) The classification of the item(s) on the system against the Form C-72 submitted, are the same;
- (d) The CPC, CIF (Cost, Insurance & Freight), rate of exchange, calculation of duties and taxes are accurate;
- (e) All other relevant information in the various sections is correct both on the Form C-72 as well as in TRIPS;
- (f) If there is an error with the Customs Declaration, an official query slip is placed on the said Customs Declaration and sent to the query desk;
- (g) Once all the information is correct and free of query, the Customs Declaration is "submitted" in TRIPS;

- (h) When these stages have been completed TRIPS either generates three copies of an Assessment Notice or flags the Customs Declaration for another Section (Valuation, Classification, Enforcement or Document Check). If not flagged for another Section, the Assessment Notice is generated and signed by the Assessment Officer. The Assessment Officer also signs all copies of the bill of lading, invoice and Form C-72. The Customs Declaration with all supporting documents are then sent to the query counter; and
- (i) If the Customs Declaration is flagged for another Section, TRIPS does not generate the Assessment Notice; rather, the documents are forwarded to the Section (Valuation, Classification, Enforcement or Document Check) for which the Customs Declaration has been flagged.

#### Valuation Section

48. If the Customs Declaration is flagged for Valuation Section, the Customs Declaration Form and all supporting documents are forwarded to the said Section. At the Valuation Section, the documents are received by a Clerk who then records same in a register and then give it to the Supervisor of the Section. The Supervisor then checks to ensure that the Form C-72 has been properly prepared and then routes the documents to a Valuation Officer.

49. The Valuation Officer then proceeds to do a research to verify the prices stated for the good(s) on the invoice. Being satisfied that the value of the good(s) is reasonable when compared to the price in C&TA database, the Valuation Officer signs on all of the copies of the Customs Declaration, BL and invoice, then take it to the Supervisor, who countersigns all copies of the invoice then passes the said documents to the Director of Valuation Section, who also signs all copies of the invoice. The Customs Declaration and all supporting documents are then returned to the Valuation Officer, who prints two Assessment Notices, which the Valuation Officer signs. The Valuation Officer then records the transactions in his/her register, retain a copy of each document (Forms C-72), invoice, bill of lading and assessment notice) and, forward the remaining documents to the query counter for payment.

**50. Under NO circumstances is the Assessment Officer in the EPU permitted to do inspection and valuation checks in TRIPS on Customs Declarations flagged for the Valuation Section. These Customs Declarations MUST be forwarded to the Valuation Section for processing. Moreover, NO Section is authorised to perform the function of another Section.**

#### Query and Dispatch Window

51. At the query counter, the Clerk sorts out Declarations by placing them in two categories, import and export, and those being queried or completed. The Customs Declarations are then kept on the counter according to their lodgement numbers, being export 1-1000, 1001-2000, 2001-3000, 3001-4000 and 4000 and over. Three registers are used at the query counter, (i) the import register, (ii) export register and (iii) over \$30,000 register.

52. The import register is used to deliver Import Customs Declarations that have been queried, where duties and taxes are free or less than \$30,000, or over \$30,000. This register contains information indicating the Declaration's lodgement number, importer's name, identification number and signature of person uplifting the Declaration.

53. The exporter register is used to deliver all Export Customs Declarations, excluding those for which over \$30,000 is payable in duties and taxes and in which case, only the Assessment Notice will be issued.

54. The over \$30,000 taxes payable register is used to deliver all Customs Declarations for which taxes and duties exceeds \$30,000, to the Accounts Department. This register reflects the declaration number, the importer's name, the wharf at which the cargo was entered and declared, the signature of the Officer handing over the Customs Declarations to the Accounts Department and the signature of the accounts staff receiving the Customs Declarations.

55. The Broker/Representative would uplift the Customs Declaration for payment of Customs duties and taxes and the subsequent clearance of their consignments.

#### Cashier

56. The Cashier upon receipt of an assessment notice from the Broker/Representative, would collect in cash or cheque where applicable, the total amount of duties and taxes payable, as stated on the Assessment Notice. In cases of cheque payment, the Cashier would give the cheque to the Accounts Supervisor for approval. Upon receiving approval or in cases where cash is paid, the Cashier gives the Assessment Notice to a Filing Clerk to retrieve the Declaration from its filing location. The Filing Clerk then records the Cashier's name against the Customs Declaration in a register.

57. After receiving the Customs Declaration, the Cashier would enter the declaration number from the Assessment Notice into TRIPS. Thereafter, details pertaining to the Customs Declaration would appear on the Cashier's computer monitor. The Cashier would then enter details of the payment and print four receipts on pre-numbered sheets. One copy of the receipt along with one of the Assessment Notices and one copy of the Form C-72 are retained by the Cashier. All other documents are returned to the Broker/Representative, who then proceeds to the terminal/wharf for the examination and release of good(s).

#### Terminal/Wharf

58. At the Terminal/Wharf, the Broker/Representative presents the Customs Declaration and its supporting documents to the Customs Manifest Officer, who would verify that the Assessment Notice and GRA receipt are attached and the information on the manifest and on the B/L correspond. The Manifest Officer would then proceed to number and post the Customs Declaration by writing the Declaration Number on the manifest page and on the manifest sheet in the Manifest File, after which the documents are returned to the Broker/Representative.

59. The Broker/Representative then takes the documents to the Customs Input Officer, who will check TRIPS to ascertain the percentage of examination to be done, which ranges from 25% to 100%. The Input Officer would then record the percentage of examination to be done on the Form C-72. The documents are then returned to the Broker/Representative who takes it to the Customs Supervisor, who affixes the name of the Customs Officer assigned to examine the containers.

60. The Broker/Representative then takes the documents, with the exception of the original B/L, to the Customs Officer assigned for the examination. The Broker/Representative takes the original B/L to the shipping agent to prepare the container for examination. Prior to TRIPS flagging Customs Declarations for examination, which took effect on 22 October, 2007, only the assigned Customs Officer did examination. However, with commencement of TRIPS flagging Customs Declarations for physical examination with effect from 22 October, 2007, the examination team was made up of one Officer each from the Customs Section at the Terminal/Wharf, Internal Affairs Division, Enforcement Section and Input Verification Unit. Notwithstanding this, one Officer each from any two of the Sections and the assigned Customs Officer may conduct the examination.

61. The examination team then proceeds to the container and ensure the seal corresponds with what is stated on the related B/L. The container is then opened by the Shipping Agent, and the examination team conducts their examination. The examining team is required to ensure that the required percentage of examination as written on the Form C-72, is done, by physically removing the goods from the container(s) and comparing them against the good(s) on the invoice. After the examination team has been satisfied, the container is then resealed by the Shipping Agent and the Customs Officer writes and signs a certificate on the back of the Form C-72 as having examined the container(s). The other members of the examination team countersign the certificate as having witnessed the examination. The examining officers are required to write the description of the goods examined, e.g. name, type, size and colour.

62. Upon completion of the examination of the container(s), the documents are then returned to the Broker/Representative who takes them to the Releasing Officer, who inputs the information into TRIPS, which consequently releases the container, by printing two copies of a release note. The original B/L is then written up, stamped and signed by the Releasing Officer, and the document returned to the Broker/Representative, who takes same to the Customs Supervisor who signs on the back of the Form C-72 authorising the release of the container(s). The original B/L and a copy of the release note is taken by the Broker/Representative to the Shipping Agent, who prepares a cart note in quadruplicate and same is returned to the Customs Officer and used to remove the container(s) from the Terminal/Wharf. The original cart note is retained by the Customs Officer and a copy given to Broker/Representative.

63. See Appendix VI for diagram illustrating the entire system.

John Fernandes Limited

64. At John Fernandes Limited, the ships are docked at the Wharf and the containers offloaded. The removal of consignments from one Customs location to another Customs location is done via a Form C-25, which is filled by the local agent of the vessel /shipping agent, signed by the Officer-in-Charge and approved by the Director of Wharves/Commissioners. When consignments are removed, containers are sealed with a Customs seal at one Customs location and then transferred to the other Customs location with a Cart Note. This Cart Note is signed for by an Officer at the receiving Customs location. Copies of the Cart Note are kept at both locations. It should be noted that all of the containers imported by Fidelity Investments Inc./Kong Inc. were sent to the John Fernandes Terminal. At the Terminal, the Supervisor of John Fernandes Limited at the Terminal would receive the original B/L from the Broker/Representative with instructions to prepare the container(s) for examination. The Supervisor would then give the B/L to a Tally Clerk and instruct the said Tally Clerk to prepare the container(s) for examination. The Tally Clerk and one or two labourers accompanied by the Broker/Representative would locate the container(s). The Tally Clerk will then check the seal on the container to verify that the number is the same as the one written on the B/L.

65. Having confirmed that the seal number(s) correspond, the Tally Clerk would write up a tally sheet stating the date, name of vessel, date vessel arrived, size of container, container number and name of Consignee. The Tally Clerk would then instruct one of the labourers to cut the seal and await the arrival of the Customs Officer and other members of the examination team. On arrival, the Customs Officer would instruct whether the container should be opened and what should be de-stuffed, if any, or whether the seal alone should be verified, and the container(s) re-sealed.

66. In cases where the container is to be de-stuffed, the Tally Clerk would instruct the labourer(s) to act on instructions given by the Customs Officer whilst recording same in the remarks column of the tally sheet. The Tally Clerk also records the time the container was opened and closed and the new seal number, after which the Tally Clerk would sign and record the name of the labourer(s) on the said tally sheet. In cases where the Customs Officer gives instruction to change the seal, the Tally Clerk would instruct one of the labourer(s) to change same. The Tally Clerk is not privy to information regarding the percentage of examination for which a container is flagged. The Tally Clerk acts on the instructions of the Customs Officer.

H. FINDINGS

**Whether Polar Beer/aerated beverages were imported by Fidelity Investments Inc./Kong Inc;**

67. A perusal of seventeen Customs Declarations (produced by GRA) made during the period July to December 2007, revealed that Kong Inc. imported 48,160 cases of assorted aerated beverages and 8,700 cases of soda water (see Appendix VII) in forty containers. According to the said Customs Declarations, the items were purchased from Refrescos San Jose C.A, which is located in Venezuela.



68. Mr. Joshua Safeek of Fidelity Investments Inc./Kong Inc. claimed that Fidelity Investments Inc./Kong Inc. only imported Polar Beer and Polar Maltin. Mr. Safeek in a written statement, asserted that Fidelity Investments Inc./Kong Inc. NEVER imported assorted aerated beverages and that Kong Inc. bought Polar Beer from a company named Refrescos San Jose, C.A., which is located in Venezuela. Mr. Safeek also stated that Fidelity Investments Inc. bought the Polar Beer from Kong Inc., since Fidelity Investments Inc. is the sole distributor of Polar Beer in Guyana.

69. In a written statement taken by the Police on 15 April, 2008, Mr. Safeek claimed that the first time he became aware that beer were NOT cleared at Customs, was on 15 January, 2008, when Customs Officer, Mr. Ramnarine Makardajh raided his bond at Broad Street, Georgetown. Mr. Safeek stated that on the said day of the raid, Mr. Makardajh told him he had illegal beer; an allegation he denied. Mr. Safeek further claimed that he then proceeded to check his copies of customs documents and found that the Broker had substituted mixed flavours aerated beverages for Polar Beer. This discovery, he stated, was then immediately brought to the attention of the Commissioner General by himself (Mr. Safeek).

70. An examination of the goods "received and distribution" records of Fidelity Investments Inc. produced by the GRA and the Importer revealed that Polar Beer were received and distributed. Moreover, there was no evidence of the receipt and distribution of **assorted aerated** beverages or soda water. See Appendix VIII attached.

71. In order to establish (i) whether Polar Beer/assorted aerated beverages were imported by Kong Inc/Fidelity Investments Inc, (ii) at what price was Polar Beer/assorted aerated beverages imported; and (iii) the identity of the Exporter/Importer of Polar Beer/assorted aerated beverages, the members of the Task Force visited Venezuela during the period 25 July to 3 August, 2008.

72. The members of the Task Force (Messrs. Paul Wintz, Dhanraj Persaud and Abdool Rahim of the Guyana Police Force, Audit Office of Guyana and Ministry of Finance, respectively) in the company of Ms. Roxanne Vandeyar, Chief Executive Officer of the Guyana Consulate in Venezuela who acted as Interpreter, visited the sole manufacturer of the "Polar" brand products – Cerveceria Polar C.A, located at Direccion de Asusstos Legales, Centro Empresarial Polar, 4 ta Transversal, Los Cortijos de Locerdes, Caracas, Edo. Meranda, where discussions were held with Mr. Klaus Rodrigues, Export Manager, Mr. Luis Alfredo Camelon, Logistics Officer and Mr. Freddie Vasquez, Attorney-at-Law, all of whom are employees of Cerveceria Polar C.A, in relation to the matter under investigation. During this discussion it was revealed that:

- (i) Cerveceria Polar C.A shipped beer to Fidelity Investments Inc. of Guyana in 8oz bottles (237ml) and on a "Freight on Board" (FOB) basis. A Certificate of Origin, Health Certificate, Invoice, Bill of Lading, Anti Drugs, Cadivi and Sidunea (Form C-72) in relation to an export to Fidelity Investment Inc. on 19 October 2007 by Cerveceria Polar C.A were shown to the Team. However, because of Company's policy, the Representatives of Cerveceria Polar C.A declined to hand over any documents or copy of documents in relation to transactions between Cerveceria Polar C.A and Fidelity Investments Inc.
- (ii) **Cerveceria Polar C.A never sold any beer to Kong Inc.**
- (iii) Cerveceria Polar C.A has no relationship with Refrescos San Jose C.A or Polar Beer and Beverages Co. Inc. The Representatives stated that they do not know these Companies.
- (iv) Cerveceria Polar C.A exports directly through an off-shore Company, Polar Trading Company Inc., which is a subsidiary of Cerveceria Polar C.A. As such, the Invoices do not display the "RIF Number" (RIF is similar to Guyana's Taxpayer's Identification Number – TIN). However, all the other supporting documents display the RIF Number.
- (v) **Cerveceria Polar C.A does not do transshipments and was very concerned that Refrescos San Jose C.A and Polar Beer and Beverages Co. Inc. are using their Logo.**
- (vi) Cerveceria Polar C.A started doing business with Fidelity Investment Inc. in February 2007 and all payments are made in advance via wire transfers to their account.
- (vii) Cerveceria Polar C.A only sells to two Sister Companies, that is, Polar Trading Company Inc. and Altimitos Polar Columbia (to be consumed locally in Columbia). All beer sold by Cerveceria Polar C.A normally have a one year shelf life. Cerveceria Polar C.A only sells products to one Company in any one country and **Fidelity Investment Inc. is the only Company they sell to in Guyana**, but there is no signed agreement. All invoices from Cerveceria Polar C.A are signed, scanned and e-mailed.
- (viii) The Representatives of Cerveceria Polar C.A could not say if the Company has plans afoot to set up a Company or Plant in Guyana, claiming that it was a shareholders decision and they would not know as they are in Marketing.
- (ix) **The Representatives of Cerveceria Polar C.A stated that the price for beer sold to Fidelity Investment Inc. in 2007 was US\$4.50 per case.** The said Representatives also showed the Team an invoice in relation to an exportation of Polar Beer at F.O.B. US\$4.50 per case by Cerveceria Polar C.A thru' Polar Trading Co. Inc. to Fidelity Investments Inc. of Guyana (see Appendix IX). The said exportation was done in October 2007 and 4,752 cases of Polar Pilsen Beer were exported to Guyana.

- (x) There are two identification methods used for export of Polar Beer in bottles and Polar Beer in tins. The export bottles are in 8ozs or 237ml, while the locally (Venezuela) consumed beer are in bottles in 222ml. The tins for export are blue in colour and has Polar Logo printed on them. All exports are printed in English except those being shipped to Panama. The same bottles that go to USA go to Aruba, Columbia and Guyana.

73. Attempts made by the Members of the Task Force in the company of Ms. Roxanne Vandeyar to verify **the physical existence of Refrescos San Jose C.A** based on the address **obtained from invoices proved unsuccessful.**

74. The Members of the Task Force along with Ms. Roxanne Vandeyar also visited MAERSK Shipping Office which is located in Puerto Cabello. The Sidunea (same as GRA's Form C-72) pertaining to the shipping of two 40ft containers of Polar Beer in July, 2008, by Cerveceria Polar C.A to Fidelity Investments Inc. was uplifted along with other documents including Permission to Export, Letter of Confirmation which originates from Cerveceria Polar C.A and MAERSK Shipping List.

75. Employees from MAERSK were also questioned in relation to exports by Cerveceria Polar C.A to Fidelity Investments Inc. and Kong Inc. of Guyana. They confirmed that such exports were done to Fidelity Investments Inc. and NOT Kong Inc. However, records for the year 2007 were not available because it is the Company's policy to discard records after a period of time, and all records for 2007 have already been discarded. As a result, they could not specify how many of such shipments were made.

76. A comparison of the invoice at 72(ix) was made with an invoice which Mr. Safeek had produced to the Task Force for the importation of Polar Beer by Kong Inc. The date, invoice number, container numbers, gross and net weights, and quantity and description of goods were similar. However, the name of the Exporter, form of shipping and cost of goods differed. The cost per case of beer as stated on the invoice produced by Mr. Safeek is CIF US\$2.15.

77. Mr. Safeek was notified of the findings at paragraph 72 and its sub-paragraphs above at a meeting held on 14 August, 2008, and which consisted of members of the Task Force and Messrs. Joshua Safeek and his lawyer, Hukumchand. Mr. Safeek in response, produced a diagram (see Appendix X), indicating the process via which Polar Beer were purchased by Fidelity Investments Inc./Kong Inc. The said diagram illustrates that Cerveceria Polar C.A sold Polar Beer to Polar Group Inc. who sells to Polar Trading Co. Inc. who then sells to Fidelity Investments Inc., which is an offshore company, who then sells to Refrescos San Jose, C.A and Polar Beer and Beverage Co. Inc. who then sells to Kong Inc. and Fidelity Investments Inc., respectively.

78. Mr. Safeek also produced a "Certificate of Registration" for Refrescos San Jose C.A. The "Certificate of Registration" states that Refrescos San Jose C.A was registered in Saint Vincent and the Grenadines on **31 July 2008**. Just to re-emphasize, according to the seventeen Customs Declarations produced by GRA, Kong Inc. purchased 48,160 cases of assorted aerated beverages and 8,700 cases of soda water from Refrescos San Jose C.A in **2007**. Mr. Safeek claimed that these should have been Polar Beer and not assorted aerated drinks. This indicates that purchases was made from Refrescos San Jose C.A, by Kong Inc. BEFORE it was registered. This finding was brought to the attention of Mr. Safeek, who stated that it was a mistake. Mr. Safeek subsequently submitted another "Certificate of Registration" which states that Refrescos San Jose C.A was registered in Saint Vincent and the Grenadines on **31 July 2007**. The invoice attached to the first Customs Declaration (№ C30036) for the importation of assorted aerated beverages and soda water by Kong Inc., which was purchased from Refrescos San Jose C.A, was dated **22 June 2007**. This clearly proves that Mr. Safeek or someone on his behalf fabricated the invoices produced to GRA via Customs Declarations and the invoices produced to the Task Force.

### Conclusions

79. In view of paras. 67 to 78, it could be concluded that:-

- (i) Polar Beer were imported into Guyana and NOT assorted aerated beverages and soda water as declared to the C&TA;
- (ii) Fidelity Investments Inc. is the sole importer of Polar Beer into Guyana;
- (iii) Cerveceria Polar C.A is the sole manufacturer of Polar Beer in Venezuela and exports Polar Beer to the Caribbean (including Guyana) and North America thru' a company named Polar Trading Co. Inc.;
- (iv) The Polar Beer imported into Guyana were purchased at FOB US\$4.50 per case by Fidelity Investments Inc. from Cerveceria Polar C.A;

### Recommendation

80. It is recommended that:-

- (i) Customs duties and taxes are calculated on the Polar Beer discovered to be illegal at FOB US\$4.50 per case and the Importer made to pay same and any other fine as prescribed by the Customs Act and any other relevant legislation.

**Falsification of documents by Importer/Broker in order to pay reduced duties and taxes**

81. According to seventeen Customs Declarations produced by GRA, Kong Inc. imported 48,160 and 8,700 cases of assorted aerated beverages and soda water, respectively, during the period July to December, 2007. As stated at para. 33 above, on 15 January 2008, the day of the raid on the Fidelity Investments Inc. bond at Broad Street, Georgetown, Mr. Makardajh, Director of the Enforcement Unit of C&TA, who led the said raid informed Mr. Safeek that he (Mr. Safeek) had illegal Beer. Mr. Safeek denied having any illegal Beer.

82. Mr. Safeek stated that he then checked his copies of customs documents and only then did he realize that the Broker (Mr. Rajendra Rajcoomar) had substituted the invoices for Polar Beer with invoices for mixed flavours aerated beverages. Mr. Safeek further claimed that the Polar Beer were imported by Kong Inc. and that Fidelity Investments Inc. bought the Beer from Kong Inc. since Fidelity Investments Inc. is the sole local distributor of Polar Beer in Guyana. Mr. Safeek stated that he immediately brought this matter to the attention of the Commissioner General.

83. Mr. Safeek claimed that he gave the Broker cash on various occasions which totalled \$156.241M to pay the relevant Customs duties and taxes. However, an analysis of the seventeen Customs Declarations for imports made by Kong Inc. revealed that amounts totalling \$32.046M were paid to C&TA as duties and taxes on the said seventeen Customs Declarations (see Appendix XI). The Broker declared that he paid Customs duties and taxes on behalf of Fidelity Investments Inc./Kong Inc. only once. Mr. Safeek stated that the Broker was made to sign on vouchers for all the monies he collected. However, when requested to produce the said vouchers to the Task Force, Mr. Safeek claimed that they were seized during the raid conducted by Customs on Kong Inc.'s Ruimzeight location on 16 January, 2008. To date, evidence was still not produced by the Importer to confirm his statement as to the amount given to the Broker.

84. The Task Force subsequently requested GRA to produce a listing of the documents seized during their raid. Mr. Kester Vannooten, currently Supervisor of the Remission Unit, in a statement dated 13 November, 2008, declared that he prepared the file on the raid (which included the list of documents seized), and give same to Mr. Ramnarine Makardajh for forward transmission. Mr. Vannooten also stated that he is ignorant of the existence of a soft copy of the said list of documents seized and that all hard copies were submitted in the file. As a result, the Task Force could not ascertain the legitimacy of the statements made by Mr. Safeek in relation to the amount of money that was given to the Broker to pay Customs duties and taxes on behalf of Kong Inc.

85. Mr. Rajkumar Outar is the Import/Export Manager of Fidelity Investments Inc. and Kong Inc. Mr. Outar's duties includes sourcing and ordering goods for his employer. Mr. Outar has stated that he would receive invoices for Polar Beer via email and print same and give to the Broker to enable the preparation of Customs Declarations by the Broker (Mr. Rajendra Rajcoomar). In addition, Mr. Outar claimed that he NEVER paid Customs duties and taxes on behalf of Kong Inc., but rather, the money was given to the Broker to pay the duties and taxes. This is contrary to what the Broker had claimed, as reported at para. 88 below.

86. Ms. Sheri Williams is the Accounts Manager of Fidelity Investments Inc. In a signed statement taken by the Police, Ms. Williams claimed that the Broker (whom she knows as Rajendra Rajcoomar) would, from time to time come to her Section from the Import/Export Department of Fidelity Investments Inc. to uplift his brokerage fees and money to pay duties and taxes on behalf of Fidelity Investments Inc. (see photographic evidence attached). This is contrary to what the Broker had claimed, as reported at para. 88 below. Ms. Williams further stated that all payments made to him were done by cash.

87. Mr. Rajendra Rajcoomar, in a written statement dated 11 July 2008 declared that as the Broker for Fidelity Investments Inc./Kong Inc., he prepared the Customs Declarations for imports made by these companies. Mr. Rajcoomar asserted that he would receive invoices from Fidelity's Investments/Kong Inc. Import/Export Manager, Mr. Rajkumar Outar, for assorted aerated beverages, which were apparently purchased from Refrescos San Jose, C.A. Mr. Rajcoomar further claimed that he would then prepare the Customs Declarations, which includes calculating the relevant duties and taxes.

88. Mr. Rajcoomar in a signed statement dated 7 April 2008, claimed that he made only ONE payment, which was for the first shipment of Polar Beer (March 2007), to C&TA on behalf of Kong Inc. Mr. Rajcoomar further asserted that all payments made to C&TA on behalf of Kong Inc. were made by Mr. Rajkumar Outar. Mr. Rajcoomar further claimed that on each occasion in which he (Mr. Rajcoomar) cleared containers for Kong Inc., aerated drinks were in the containers. It should be noted that Mr. Rajcoomar stated that some of his staff also did brokerage work for Kong Inc. upon his instructions. It should be noted that one of the Cashiers, Ms. Malisa Lewis, at C&TA in a written statement declared that both the Broker (Mr. Rajcoomar) and one of his employees (Ms. Samantha Sam) made payments to her on behalf of Kong Inc.

89. Notwithstanding the Broker's assertions mentioned above, **Mr. Safeek stated** that his Broker, **Mr. Rajendra Rajcoomar, advised that Polar products (previously imported by Fidelity Investments Inc.) should be imported by a different company (Kong Inc.) because of his (Broker) arrangements to clear the Beer quickly.** As a result, Mr. Safeek stated that Polar Beer were imported by Kong Inc. and sold to Fidelity Investments Inc. Mr. Safeek added that on each occasion that Polar Beer were imported, the Broker was given the related invoice to prepare the related Customs documents.

90. An analysis of the Customs duties and taxes on the seventeen Customs Declarations produced by GRA for imports made by Kong Inc. revealed that amounts totalling \$32.046M were paid to C&TA for the importation of assorted aerated beverages. It should be mentioned that Mr. Safeek claimed that various amounts of cash totalling \$156.241M were given to the Broker who only paid the \$32.046M to C&TA (refer to Appendix IX). Mr. Safeek stated that the \$156.241M was given to the Broker based on requests made by the said Broker. Further, Mr. Safeek asserted that the copies of the Customs Declarations returned to him (Mr. Safeek) by the Broker were not reconciled with the Company's (Kong Inc.) records. It should be noted that Fidelity Investments Inc. paid Customs duties and taxes by CHEQUE when cement and other goods were imported. Furthermore, in a related case where beer were imported by Fidelity Inc., the amount of \$1,779,339 was paid by cheque No. 002086.



91. It should be noted that aerated drinks attract a rate of 20% duty on its CIF value, while Beer attract a rate of 100% duty on its CIF value. As a result, this would give rise to a COLOSSAL difference in taxes, taken the quantity and type of beverages imported. See related Appendix XII attached.

92. Mr. Safeek produced copies of seventeen Customs Declarations to the Task Force which indicated that Polar Beer were imported by Kong Inc. and not assorted aerated beverages and soda water. However, invoices were attached to sixteen of the seventeen Customs Declarations. The missing invoice was in relation to Customs Declaration № C42075. Notwithstanding this, an assumption that 3,740 tinned Polar Beer were imported was made in relation to the goods imported on the said Customs Declaration based on comparison of the said Customs Declaration's B/L with other B/L's weight and freight.

93. It should be noted that if duties and taxes were to be paid using US\$4.50 per case of beer (Polar Trading Co. Inc. exports Polar Beer at US\$4.50 per case, FOB), the Importer would have had to pay \$321.527M in duties and taxes; i.e. \$289.481M more than what was actually paid to C&TA (\$321.527M less \$32.046M) and \$165.286M (\$321.527M less \$156.241M) more than what he (Importer) allegedly gave to the Broker to pay the duties and taxes as shown below (also see Appendix XIII). It should be noted that the calculation was done based on the sixteen invoices provided by Mr. Safeek and the assumption on what was imported on a seventeenth invoice as stated at para. 92.

No.	Date	Declaration No.	No. of Cases	Total Tax Payable G\$
1	12.07.07	C30036	14,256	40,684,471
2	19.07.07	C31217	4,752	13,561,490
3	19.07.07	C31222	4,752	13,561,490
4	14.09.07	C39697	7,128	20,343,504
5	27.09.07	C42072	7,480	20,242,194
6	27.09.07	C42075	3,740	10,132,520
7	29.10.07	C47219	11,220	30,392,875
8	29.10.07	C47223	3,740	10,130,958
9	29.10.07	C47227	7,128	20,363,813
10	05.11.07	C47221	7,480	20,261,917
11	05.11.07	C47225	7,480	20,284,818
12	05.11.07	C48489	3,740	10,153,860
13	05.11.07	C48492	2,376	6,810,839
14	12.11.07	C49453	4,752	13,598,777
15	26.11.07	C52082	9,504	27,174,652
16	14.12.07	C55364	11,220	30,287,960
17	21.12.07	C56368	4,752	13,541,125
<b>TOTAL</b>			<b>115,500</b>	<b>321,527,265</b>

94. An examination of the seventeen Customs Declarations produced by GRA revealed the following:-

- (i) The 48,160 and 8,700 cases of assorted aerated beverages and soda water, respectively, were exported by Refrescos San Jose, C.A, which, according to the invoices, is located at Centro Empresarial, Chacao, Edo. Miranda, Venezuela;
- (ii) The seventeen Customs Declarations were prepared and signed by License Customs Broker, Mr. Rajendra Rajcoomar or his representative, Ms. Samantha Sam. However, the Declarant/Agent as stated on the Customs Declarations was Kong Inc.;
- (iii) All of the Customs Declarations were assessed by Ms. Michelle Matthias-Smartt;
- (iv) The Aerated Beverages were imported on an FOB basis;
- (v) The Customs Duties and Taxes were all paid by cash;
- (vi) The assorted aerated beverages and soda water were shipped in a total of forty 40ft containers by Muneshwar Shipping Agent via MAERSK Shipping. All forty of the containers were offloaded at John Fernandes Limited Wharf and transferred to John Fernandes Limited Terminal for storage and the relevant Customs examination;
- (vii) The invoices on TEN Customs Declarations had signatures of the Export Manager of the Exporter which appeared to be different, although the same name was signed (Carlos Garcia), see Appendix XIV;
- (viii) The Exporter's Stamp, "Refrescos San Jose, C.A", were evident on all of the invoices, however, they were all in a particular angle. It would almost be impossible for a person manually stamping a document, to do so at a particular angle EVERY TIME (see Appendix XV);
- (ix) All of the B/Ls' stated that the containers were said to contain "BEVERAGES", instead of a proper description of the goods;

95. The invoices produced by the Importer when compared to the invoices attached to the Customs Declarations produced by GRA, revealed a number of similarities and dissimilarities as follows:-

(a) **Main Similarities**

- (i) Name of supplier;
- (ii) Name of importer;
- (iii) Ports of loading and discharge;

- (iv) Country of origin;
- (v) Payment conditions;
- (vi) Net and gross weights;
- (vii) Container numbers; and
- (viii) **Angle of company stamp.**

**(b) Main Dissimilarities**

- (i) Description of goods (Safeek – Polar Beer; C&TA – assorted aerated beverages);
- (ii) Cost per case of beverage (Safeek – C&F US\$2.15; C&TA – FOB US\$2.10);
- (iii) Different Font styles used;
- (iv) Safeek’s invoices not signed; C&TA’s invoices – some signed (Carlos Garcia), others left unsigned; and
- (v) Provision NOT made on Safeek’s invoices for signature of supplier’s representative; Provision made on C&TA’s invoices for signature of EXPORT MANAGER of supplier.

96. Upon scrutiny of the signature of the Export Manager on the C&TA invoices, it was observed that the signature has similar characteristics to the signature of the Broker, Mr. Rajendra Rajcoomar. This is contrary to signed statements made by Ms. Samantha Sam, an employee of the Broker, who claimed that she signed eight of the Customs Declarations. In addition, a telephone number was quoted on the invoices. Investigations revealed that it is a “cellular phone number” which was not in operation.

97. It should be noted that sums totalling \$152.053M were paid via Bank of Baroda cheque Nos 459388 and 459389 on receipt numbers C22835 and C23054, respectively as customs and taxes for the release of 72,081 cases of imported Polar Beer (see receipt vouchers attached as Appendix XVI). The customs duties and taxes were paid via two receipt vouchers in the sums of \$76,026,684 and for 36,040.5 cases of imported Polar Beer, each. The said two receipt vouchers were both dated 7 April 2008, and one each was prepared by Messrs. Kester Vannooten and Levoy Taljit in the names of Kong Inc. and Fidelity Investment Inc., respectively. It should be noted that both payments were made by cheques from the same account. Mr. Safeek in a written statement dated 2008, declared that the duties and taxes were paid for the release of the Beer pending the outcome of this investigation.

98. As was concluded at para. 80, it should be reiterated that assorted aerated beverages and soda water were not imported by Kong Inc. Moreover, Polar Beer were imported by Fidelity Investments Inc. The Beer were purchased from Cerveceria Polar C.A.

### Conclusions

99. In view of the findings at paras. 82 to 99, it can be concluded that:-
- (i) The invoices attached to the seventeen Customs Declarations produced by GRA were falsified by the Broker to declare that assorted aerated beverages and soda water were imported instead of Polar Beer by Kong Inc.; as a result, Customs duties and taxes totaling \$321.527M were evaded;
  - (ii) The invoices produced by Mr. Safeek to the Task Force were falsified to declare that Polar Beer were imported by Kong Inc. at a price of C&F US\$2.15 per case instead of FOB US\$4.50 per case; as a result, Customs duties and taxes would have been evaded; and
  - (iii) Mr. Safeek was “part and parcel” of the process of defrauding GRA of millions of dollars in tax revenue, since cash (in the quantity he said he gave the Broker) was used to pay the Customs duties and taxes on the seventeen Customs Declarations for imports by Kong Inc. during the period July to December 2007. In addition, reconciliation of the Importer’s records was NOT done even though large sums of monies were at stake. Also, cheque payments were done for the importation of other goods.

### Recommendations

100. It is recommended that:-
- (i) The relevant charges be instituted against the Broker (Mr. Rajendra Rajcoomar alias Yusuf Khan) and his representative Ms. Samantha Sam for declaring false documents to the C&TA with the intention to defraud the State of \$321.527M in revenue; and
  - (ii) The relevant charges be instituted against the Importer (Mr. Joshua Safeek) for producing false documents to the Task Force with the intention of misleading the said Task Force.

### Collusion among Customs Officers, Broker and Importer to defraud GRA

101. An examination of the seventeen Customs Declarations (refer to Appendix VII) and their attached supporting documents for importations made by Kong Inc. which were produced by GRA, and which were processed and examined by C&TA, revealed several discrepancies. Included in the seventeen Customs Declarations were seven Customs Declarations for the importation of thirteen containers that were processed and examined on 5 November 2007.

102. The Task Force decided to concentrate on the said seven Customs Declarations (see Appendix XVII) in the interim. In fact, a file on the findings related to these seven Customs Declarations was prepared and submitted to the Director of Public Prosecutions for review, advice and subsequent legal action where necessary. An examination of the said seven Customs Declarations and hard copies of their related histories from TRIPS, which was requested and obtained from Mr. Stanley Phillips, Information Technology Officer, C&TA, and later confirmed by Ms. Martene Daw-Chase, Assistant Commissioner, Information Technology Department, revealed numerous discrepancies.

103. The remaining ten Customs Declarations were processed as follows:-

Month	No of Containers
July	3
September	3
November	2
December	2
Total	10

104. An examination of these Customs Declarations also revealed discrepancies at different stages of their processing and subsequent clearance. The following are findings at various stages of the processing and clearance of consignments for importations by Kong Inc.:-

Preparation of the Declaration Form C-72

105. With regard to the preparation of the seventeen Customs Declarations for imports made by Kong Inc. in 2007, the Broker, Mr. Rajendra Rajcoomar, stated that he was given invoices by Mr. Rajkumar Outar, Import/Export Manager of Fidelity Investments Inc. and Kong Inc., to clear **mixed flavoured assorted aerated beverages and soda water**. Mr. Rajkumar Outar stated that invoices for **Polar Beer** were given to the Broker. Mr. Safeek also stated that invoices for **Polar Beer** were given to the Broker. It should be noted that both of the invoices for **mixed flavours assorted aerated beverages and soda water and Polar Beer** stated that the goods were supplied by Refrescos San Jose C.A.

106. Mr. Rajcoomar stated that whenever he did brokerage work for Fidelity Investments In./Kong Inc., himself or one of his staff will prepare the Customs Declarations, after which, himself or one of his staff would sign the said Customs Declarations. Ms. Samantha Sam (Broker's employee) on two signed statements dated 22 April 2008 and 11 July 2008, declared that she was shown ten and seven Customs Declarations, respectively, and that she signed five Customs Declarations each as the Declarant/Agent. Of the seventeen Customs Declarations shown to Ms. Sam, two of the Customs Declarations (C42072 & C42075) were shown to her on both occasions. Ms. Sam has attested to signing as Declarant/Agent on the said two Customs Declarations. As a result, it would mean that Ms. Sam signed as Declarant/Agent on EIGHT of FIFTEEN Customs Declarations shown to her.

107. A comparison of the signatures of Ms. Sam on the eight Customs Declarations she claimed to have signed with other documents, including Cart Notes, revealed NO similar characteristics. The signatures on the said eight Customs Declarations which Ms. Sam claimed to have signed when compared to the Broker's (Rajendra Rajcoomar) signature, revealed similar characteristics.

108. **Conclusion:** In view of the above, the Task Force has concluded that both sets of invoices, i.e. the set declared to C&TA and the set produced by Mr. Safeek to the Task Force, were falsified to evade Customs duties and taxes. The Task Force also concluded that Ms. Samantha Sam made false statements to the said Task Force regarding her signing as Declarant/Agent on eight of fifteen Customs Declarations, since she is part of the collusion.

**Receiving Desk (Customs House) – Imports and Exports**

109. Importers, Exporters or their authorized Agents are required to lodge their Customs Declarations at the Receiving Desk at C&TA for processing and subsequent clearance of consignments. Of the seventeen Customs Declarations for imports made by Kong Inc., three each of the Customs Declarations were lodged at C&TA in July, September and October 2007, and six and two each were lodged at C&TA in November and December 2007, respectively. More specifically, according to the **lodgement register**, the Customs Declarations were lodged as follows:-

Date Lodged	No of Customs Declarations	No of Containers	No of Cases
12.07.07	1	6	9,348
19.07.07	2	4	6,232
14.09.07	1	3	4,128
27.09.07	2	3	4,128
29.10.07	5	11	9,632
05.11.07	2	2	8,256
12.11.07	1	2	2,752
29.11.07	1	4	5,504
14.12.07	1	3	4,128
21.12.07	1	2	2,752
<b>Total</b>	<b>17</b>	<b>40</b>	<b>56,860</b>

110. Two of the five Customs Declarations, Nos C47221 and C47225 that were received on **29 October 2007**, according to the lodgement register, were stamped with the "Received Stamp" dated **5 November 2007**, and given lodgement numbers 5030 and 5028, respectively, which are two of the numbers issued for the month of October 2007. More specifically, the lodgement numbers issued for 29 October 2007 were 4867 to 5074. The lodgement numbers issued for 5 November 2007 were 481 to 813. The lodgement numbers assigned to the other three Customs Declarations, Nos C47219, C47223 & C47227 are 5031, 5029 and 5027. The above is an indication that the two Customs Declarations, Nos C47221 and C47225 dated **5 November 2007** may have been re-prepared AFTER being inputted into TRIPS for reasons stated further down in this report (see paras.112-114).

### Data Input Section – Entry Processing Unit

111. After receiving Customs Declarations at the Receiving Desk, the Customs Declarations are then forwarded to the Data Input Section of the Entry Processing Unit (EPU), C&TA for input into the Total Revenue Integrated Processing System (TRIPS). All of the seventeen Customs Declarations for imports made by Kong Inc. in 2007 were inputted into TRIPS on the same day the Customs Declarations were lodged.

112. Customs Declarations, Nos C47221 and C47225 which were stamped with the “Received Stamp” dated 5 November 2007, were inputted into TRIPS on 29 October 2007, the date as stated in the lodgement register. The Data Input Officer, Ms. Shanella Corbin, who inputted the said Customs Declarations, Nos C47221 and C47225 which were stamped with the “Received Stamp” dated 5 November 2007, were inputted into TRIPS on 29 October 2007, was interviewed by the Task Force. At the said interview, Ms. Corbin was shown five Customs Declarations for the importation of eleven containers, which were lodged and inputted on 29 October 2009. During the interview and in a written statement, she stated the following:-

- (i) She inputted all five of the Customs Declarations into TRIPS on 29 October 2007;
- (ii) After inputting the Customs Declarations into TRIPS, she is required to write the Declaration Number which TRIPS generate and the date the Customs Declaration was inputted on the related Form C-72; and
- (iii) Her handwriting on FOUR of the five Customs Declarations appeared to be substituted by someone else, although she (Ms. Corbin) inputted all five Customs Declarations into TRIPS. More specifically, her handwriting was NOT evident on Customs Declarations, Nos **C47221** and **C47225** which were stamped with the “Received Stamp” dated 5 November 2007, were inputted into TRIPS on 29 October 2007, and **C47219** and **C47227**. A total of ten containers were imported via these four Customs Declarations.

113. Ms. Corbin, at the above stated interview, was also shown two Customs Declarations, Nos C48489 and C48492 for the importation of two containers that were lodged and inputted on 5 November 2007. Ms. Corbin stated that she inputted the two Customs Declarations and that her handwriting is evident on the Forms C-72.

### Conclusions

114. In view of paras. 112 to 113, it can be concluded that FOUR Customs Declarations Nos **C47219**, **C47221**, **C47225** and **C47227** were reconstructed AFTER the Data Input Clerk inputted them into TRIPS.

*Assessment Section – Entry Processing Unit*

115. Upon completion of input, the Customs Declarations are sent to the Assessment Section of the Entry Processing Unit, C&TA for processing. The Customs Declarations are routed to Assessment Officers by the Supervisor. In relation to the seventeen Customs Declarations for imports by Kong Inc. during the period July to December 2007, all seventeen Customs Declarations were assessed by Ms. Michelle Matthias-Smartt.

116. Of the seventeen Customs Declarations, dates were written on three by the Supervisor, Mr. Nityanand Narootandeo. Mr. Narootandeo stated that he was unaware of any wrongdoing and that one of the following two things may have happened:-

- (i) Ms. Matthias-Smartt may have brought the three Customs Declarations to him requesting that he assist her by inserting the dates on the said Customs Declarations as is customary (by Mr. Narootandeo); or
- (ii) The three Customs Declarations may have passed through the normal process, i.e. sent to him by the Data Input Section, after which he would date same and route to Assessment Officers.

117. Mr. Narootandeo stated that he is unsure of what may have transpired but believed that the process 116 (i) above is what more than likely had occurred. Of the remaining fourteen Customs Declarations, three were assessed on 31 October 2007 and four on 5 November 2007 (dates of assessments were noted from the Assessment Notices for the respective Customs Declarations). It should be noted that Mr. Narootandeo was out of Guyana during the period 23 to 30 October 2007. Mr. Narootandeo resumed work on 5 November 2007 but was participating in a training programme from the said day (5 November 2007 to 10 November 2007).

118. In relation to the difference of seven Customs Declarations, Mr. Narootandeo stated that Ms. Matthias-Smartt may have hid the Customs Declarations from him and assessed same in his absence. Mr. Narootandeo further stated that as the Supervisor of the Assessment Section he was not even give the privilege to view reports generated by TRIPS such as, the list of Customs Declarations processed by any Assessment Officer or how many Customs Declarations were processed for a particular Importer within any given period. As such, he was at a disadvantage to detect certain wrongdoings.

119. The Assessment Officer is required to sign on all copies of the Form C-72, bill of lading, invoice and Assessment Notices if the Customs Declaration is NOT “flagged” for another Section (see paras. 48 and 50 above). An examination of the seventeen Customs Declarations and all related documents for imports made by Kong Inc. during the period July to December 2007 revealed that:-

- (i) Ms. Michelle Matthias-Smartt assessed all seventeen Customs Declarations (refer to Appendix VII);



- (ii) Sixteen of the seventeen invoices attached to the Forms C-72 were signed by Ms. Matthias-Smartt. The unsigned invoice, number 221/2007, was in relation to Customs Declaration № C47219 for the importation of three containers. The same invoice number appeared on Customs Declaration № C47227 for the importation of three containers (see invoices attached). It should be noted that both invoices were identical except for the container numbers and weight. This would infer that the original invoice may have been duplicated or someone reproduced the original invoice and forgot to change the invoice number;
- (iii) All seventeen Customs Declarations were “flagged” for “Valuation Check”; and
- (iv) The Forms C-72, bills of lading, and Assessment Notices in relation to all seventeen Customs Declarations were signed by Ms. Matthias-Smartt (Assessment Officer);

120. Ms. Michelle Matthias-Smartt was NOT required to sign the Forms C-72, invoices and bills of lading, since all seventeen Customs Declarations were “flagged” for “Valuation Check”. The Customs officer conducting the “Valuation Check” is required to sign the documents. It should be noted that Ms. Rhonda Gladd, Valuation Officer, was logged as having done the “Valuation Checks” on the seventeen Customs Declarations. However, she did NOT sign any of the documents as required by Standard Operating Procedures (SOP).

121. **It should be noted that several attempts were made by the Task Force to interview Ms. Matthias-Smartt but she refused to be interviewed without her legal counsel present. This is an indication that Ms. Matthias-Smartt may be withholding information knowing it might implicate herself and others with respect to defrauding GRA of millions of dollars in tax revenue. The Task Force was unable to check all entries processed by Ms. Mattias-Smart since her lodgement register was not presented to the Task Force. Please refer to para. 217 for details.**

122. **Conclusion:** In view of paras. 116 to 121, it can be concluded that Ms. Matthias-Smartt colluded with others to process seventeen Customs Declarations for the importation of forty containers by Kong Inc. during the period July to December 2007, knowing the Customs Declarations were false.

### Valuation Section

123. Customs Declarations are forwarded for "Valuation Checks" on the basis of being "flagged" automatically by TRIPS based on preset criteria. The seventeen Customs Declarations for the importation of forty containers by Kong Inc. during the period July to December 2007, were all "flagged" by TRIPS for "Valuation Checks". **According to screen shots produced and attested to, for the said seventeen Customs Declarations, TRIPS USER № 1539, which is assigned to Ms. Rhonda Gladd, was used to conduct "Valuation Checks"**. Ms. Rhonda Gladd at an interview conducted by the Task Force was shown the seven Customs Declarations for which the file had been prepared and submitted to the DPP for advice and subsequent legal action (Please refer to Appendix XVII). Ms. Gladd declared that she has no knowledge of the processing of the seven Customs Declarations. More specifically, Ms. Gladd stated that she did NOT conduct any "Valuation Check" on the seven Customs Declarations. There is no record that any of the seven Customs Declarations were forwarded to the Valuation Section.

124. Despite the fact that USER № 1539, Ms. Rhonda Gladd, did inspection checks in relation to the seven Customs Declarations (according to the screen shots), Ms. Gladd's signature does not appear on any of the invoices, bills of lading, Assessment Notices or Forms C-72, as required by standard operating procedures. In addition, there was no evidence that the Supervisor and/or Director of the Valuation Section signed these documents, certifying that "Valuation Checks" were done by the Valuation Section. A perusal of a register maintained by Ms. Rhonda Gladd contained NO evidence to suggest that Ms. Gladd dealt with these Customs Declarations.

125. Ms. Gladd has alleged that Ms. Matthias-Smartt used her TRIPS USERNAME and password to login to TRIPS and subsequently did "Valuation Checks". There is no record of any authorisation given to Ms. Matthias-Smartt to use Ms. Gladd's TRIPS USERNAME and password to conduct "Valuation Checks". However, "USERS" of TRIPS are required to change their passwords at least ONCE every month. Since the Customs Declarations were processed during July to December 2007, i.e. within a six months period, Ms. Gladd would have had to change her password to access TRIPS at least SIX times.

126. In relation to the other ten Customs Declarations (that were not sent to the director of Public Prosecution), it was found that:-

- (i) There was NO evidence to indicate that the ten Customs Declarations were forwarded to the Valuation Section for "Valuation Checks";
- (ii) Despite the fact that USER № 1539, Ms. Rhonda Gladd, did inspection checks in relation to the ten Customs Declarations (according to the screen shots), Ms. Gladd's signature does not appear on any of the ten invoices, bills of lading, Assessment Notices or Forms C-72, as required by standard operating procedures. In addition, there was no evidence that the Supervisor and/or Director of the Valuation Section signed these documents, certifying that "Valuation Checks" were done; and
- (iii) The register maintained by Ms. Rhonda Gladd contained NO evidence to suggest that Ms. Gladd dealt with these ten Customs Declarations.

127. **Conclusion:** In view of paras. 124-126, it can be concluded that:-

- (i) Ms. Gladd allowed Ms. Matthias-Smartt to have access to her privileges assigned to her in TRIPS by revealing her password to access the system;
- (ii) Ms. Michelle Matthias-Smartt and Ms. Rhonda Gladd colluded to process seventeen Customs Declarations for the importation of forty containers by Kong Inc. during the period July to December 2007 knowing same to be false; and
- (iii) Ms. Matthias and Ms. Gladd are GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, Ms. Matthias and Ms. Gladd are also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. They are also GUILTY of an offence under the Police Act.

128. **Recommendation:** Since the Task Force concluded that Michelle Matthias and Rhonda Gladd colluded to process seventeen Customs Declarations for the importation of forty containers by Kong Inc. during the period July to December 2007 and knowing same to be false as stated at paragraphs 124 to 127 above, the Task Force therefore recommends that:

- (a) The GRA take the necessary disciplinary action against Michelle Matthias and Rhonda Gladd; and
- (b) The Task Force also recommends that these officers be charged criminally for the relevant offences they committed as stated at para. 124 – 127.

#### Query and Dispatch Window

129. When the assessment of Customs Declarations has been completed, the Customs Declarations are sent to the Query/Dispatch Window at C&TA, where the Importer or his Representative will uplift the Customs Declarations for the payment of Customs Duties and taxes. The Task Force could not have ascertained who uplifted the seventeen Customs Declarations for imports by Kong Inc. during the period July to December 2007, since; **the Query/Dispatch register for the said period was not produced by GRA for scrutiny.**

Cashier

130. Customs duties and taxes payable on Customs Declarations are required to be paid before consignments can be examined and subsequently released. Ms. Malisa Lewis, Cashier, C&TA accepted the payment of Customs duties and taxes on eight Customs Declarations, including the seven Customs Declarations for which a file on the findings was prepared and submitted to the Director of Public Prosecutions for review, advice and subsequent legal action where necessary.

131. In a signed statement dated 24 April 2008, Ms. Lewis declared that she collected the Customs duties and taxes according to the laid down procedures. In the said signed statement, Ms. Lewis also declared that both the Broker (Mr. Rajendra Rajcoomar) and one of his staff, Ms. Samantha Sam, would make payments to her on behalf of Kong Inc., but could NOT confirm which of the two (Mr. Rajendra Rajcoomar or Ms. Samantha Sam) made payments in relation to each of the seven Customs Declarations mentioned at para. 130.

132. Ms. Lewis' assertions in her signed statement mentioned at para. 131 above contradict what the Broker stated at para. 88 above. However, Ms. Lewis' assertions confirmed statements made by Mr. Outar and Ms. Williams as reported at paras. 85 and 86.

133. **Conclusion:** The security cameras at C&TA were NOT working during the period when seventeen Customs Declarations for importations by Kong Inc. were made (July to December 2007). Had these cameras been working, it may have been possible that the person(s) who paid the Customs duties and taxes on behalf of Kong Inc. in relation to the seventeen Customs Declarations, would have been identified. At the time of this report, the cameras were still NOT operational. It was explained that when the cameras are in operation, they interfere with TRIPS, as a result, they had to be turned off.

134. **Recommendation:** The Task Force recommends that every effort should be made to have the security cameras operational at C&TA and at all wharves.

Terminal/Wharf – John Fernandes Limited

135. After the payment of Customs duties and taxes, the Importer/Representative would then proceed to the Terminal/Wharf where their consignments are stored so that a physical inspection in the percentage as prescribed by TRIPS could be carried out to verify that the goods declared are the same in the consignments. In relation to the importation of forty containers via seventeen Customs Declarations by Kong Inc. during the period July to December 2007, all forty containers were offloaded at John Fernandes Wharf and transported to John Fernandes Terminal for storage and subsequent clearance.

Examination of Containers

136. Prior to TRIPS flagging Customs Declarations for examination, which took effect from 22 October 2007, the examination of consignments was done by ONE Customs Officer stationed at the respective Terminals/Wharves. However, with TRIPS flagging Customs Declarations the examination of consignments was being carried out by a team (see para. 61 above for details).

137. In relation to the seventeen Customs Declarations (refer to Appendix VII) for the importation of forty containers made by Kong Inc. during the period July to December 2007, six Customs Declarations for the importation of sixteen containers were examined prior to TRIPS flagging Customs Declarations for examination. Four of the six Customs Declarations for the importation of thirteen containers were examined by Ms. Karen Bobb-Semple, Customs Officer I, and the other two Customs Declarations for the importation of three containers were examined by Ms. Ausya Greenidge, Customs Officer I. The difference of eleven Customs Declarations for the importation of twenty-four containers was examined by the following Officers as detailed below:-

No of Customs Declarations	No of Cont.	Examination Officers			
		C&TA	Enforcement Unit	VAT/ET	Internal Affairs Dept.
8	15	A. Greenidge	A. Girdhari	S. Basdeo	-
2	5	A. Greenidge	-	S. Basdeo	R. Ramsuran
1	4	A. Greenidge	-	V. Sooknanan	S. Pitamber

138. All of the Officers who examined the containers were interviewed by the Task Force and they all said they saw assorted aerated beverages in the containers they examined. It should be mentioned that all the Officers claimed that they NEVER saw the said assorted aerated beverage prior to them conducting the examination of the containers. Notwithstanding this, NONE of them took a sample of the said beverage, which is unlike normal practice. The Officers made different declarations as to:-

- (i) **the description of the beverage (e.g. size, colour and name);**
- (ii) **the description of the package in which the beverages were imported; and**
- (iii) **the “modus operandi” of the physical examinations done.**

139. See Appendix XVIII for details of the Examination Officers’ declarations.

140. On 27 June 2008, Members of the Task Force witnessed a **100%** examination of TWO containers of Polar Beer which were imported by Fidelity Investments Inc. The examination **commenced at 14:02 hrs and concluded at 15:50 hrs, i.e. 108 minutes in total.** The examination included the cutting of the seals the containers were imported with, de-stuffing of the containers (done with forklift), random examination of goods by Examination Officers, re-stuffing the containers (done with forklift), and resealing the containers. The Examination Officers then took an additional **15 minutes** to prepare their paperwork attesting to what they examined. It should be noted that the containers were not released the said day; this would have also taken some more time. **It should also be noted that four labourers and the forklift operator worked along with the Examination Officers. This is unlike normal practice where one or the most two labourers would work along with Examination Officers.** Please find attach two photographs, one showing a 40 feet container filled with beer and the other when two pallets are taken out from the container.

141. The following are findings as it relates to the examination of the forty containers (see Appendix XIX and refer to Appendix XVI) in relation to the seventeen Customs Declarations for imports made by Kong Inc. during the period July to December 2007, by the Examination Officers:-

Ms. Karen Bobb-Semple

142. Ms. Karen Bobb-Semple is a Customs Officer I attached to the C&TA Section located at John Fernandes Terminal and acts upon instructions of her Supervisor, Ms. Georgeanna Pryce-Roberts. Ms. Bobb-Semple examined thirteen 40ft containers in relation to four Customs Declarations for importations done by Kong Inc., and **declared on the said Customs Declarations that assorted aerated beverages and soda water were in the containers** in the quantities stated on the related invoices (11,008 cases of assorted aerated beverages and 8,700 cases of soda water), which were attached and used for the preparation of the Customs Declarations. The examination of the containers was done by only Ms. Bobb-Semple, since it was prior to TRIPS flagging Customs Declarations for examination. Ms. Bobb-Semple took in **total 56 minutes** to examine **three** containers (said to contain 4,128 cases of assorted aerated beverages) in relation to one Customs Declaration; however, the percentage of examination required could not have been ascertained, since it was examined prior to TRIPS flagging Customs Declarations for examination.

Ms. Ausya Greenidge

143. Ms. Ausya Greenidge is a Customs Officer I attached to the C&TA Section located at John Fernandes Terminal and acts upon instructions of her Supervisor, Ms. Georgeanna Pryce-Roberts. Ms. Greenidge's examined twenty-seven 40ft containers (said to contain 37,152 cases of assorted aerated beverages) in relation to thirteen Customs Declarations that were imported by Kong Inc. The examination of three containers (said to contain 4,128 cases of assorted aerated beverages) in relation to two Customs Declarations was done by Ms. Greenidge only, since it was prior to TRIPS flagging Customs Declarations for examination. Ms. Greenidge **stated on the said Customs Declarations that she saw assorted aerated beverages in the containers** in the quantities stated on the related invoices. In relation to the examination of the three containers, **two** (said to contain 2,752 cases of assorted aerated beverages) took a **total of 21 minutes** and **one** (said to contain 1,376 cases of assorted aerated beverages) took **18 minutes** in respect of the two Customs Declarations. However, the percentage of examination required could not have been ascertained, since it was examined prior to TRIPS flagging Customs Declarations for examination.

144. In relation to the other twenty-four containers (said to contain 33,024 cases of assorted aerated beverages) relating to eleven Declarations, each time an examination was carried out, it was done by a team consisting of Ms. Greenidge and one Customs Officer each from two different departments, such as Enforcement, VAT/ET and IAD. All eleven Customs Declarations were flagged for 50%-75% examination.

145. Of the twenty-four containers, fifteen containers in relation to eight Customs Declarations the Examination Officers were Ms. Greenidge and Messrs. Satesh Basdeo and Anthony Girdhari. Thirteen of the fifteen containers in relation to seven Customs Declarations were examined on 5 November 2007. Of the thirteen containers, **ten (said to contain 13,760 cases of assorted aerated beverages) in relation to five Customs Declarations were examined between 15:30 hrs to 15:45 hrs, i.e. a total of 15 minutes. In relation to the other four containers, two (said to contain 2,752 cases of assorted aerated beverages) in relation to one Customs Declaration were examined in a total of 8 minutes, while the examination of the other two (said to contain 2,752 cases of assorted aerated beverages) in relation to one Customs Declaration commenced and concluded the same time, i.e. 14:48 hrs.**

146. Five of the twenty-four containers in relation to two Customs Declarations were examined by Ms. Greenidge and Messrs. Satesh Basdeo and Rabindra Ramsuran. The five containers were examined on separate days (17 and 23 December 2007). **Three (said to contain 4,128 cases of assorted aerated beverages) of the five containers in relation to one Customs Declaration took a total of 60 minutes to examine while the other two (said to contain 2,752 cases of assorted aerated beverages) in relation to one Customs Declaration took 11 minutes.**

147. The difference of four out of the twenty-four containers mentioned at para. 144 above, in relation to one Customs Declaration, were examined by Ms. Greenidge and Messrs. Sadesh Pitamber and Vickie Sooknanan. **The examination of the four containers (said to contain 5,504 cases of assorted aerated beverages) took a total of 14 minutes.**

148. Ms. Greenidge wrote attesting that assorted aerated beverages were found in the twenty-four containers in the quantities stated on the related invoices per Customs Declaration. The other Examination Officers would then countersign verifying the statement.

149. It should be noted that when questioned by the Task Force, Ms. Greenidge did not provide answers to the majority of the questions, claiming that she could not remember. In view of Ms. Greenidge's apparent failure to remember anything of importance, it could be gleaned that Ms. Greenidge may be intentionally withholding pertinent information, e.g. type of beverage imported by Kong Inc.

Mr. Satesh Basdeo

150. Satesh Basdeo is a Customs Officer II and is attached to the Import Verification Unit of the Value Added Tax and Excise Department of the GRA. Mr. Basdeo acts on instructions from his Supervisor, Mr. John Tularam. Mr. Basdeo examined fifteen of containers (said to contain 20,640 cases of assorted aerated beverages) in relation to eight Customs Declarations in collaboration with Ms. Ausya Greenidge and Mr. Anthony Girdhari, and five containers (said to contain 6,880 cases of assorted aerated beverages) in relation to two Customs Declarations in collaboration with Ms. Ausya Greenidge and Mr. Rabindra Ramsuran. On each of the Declaration Forms, it was **stated that assorted aerated beverages were seen in the containers** in the quantities stated on the related invoices which were used for the preparation of the said Customs Declarations and the Officers examining the containers added their signatures attesting to the statement. See paras. 145 and 146 above for more details.

Mr. Anthony Girdhari

151. Mr. Anthony Girdhari is a Customs Officer I (ag.) and is attached to the Enforcement Section, C&TA. Mr. Girdhari's acts on instructions from his Supervisor, Mr. Ramnarine Makardajh. Mr. Girdhari examined fifteen of containers (said to contain 20,640 cases of assorted aerated beverages) in relation to eight Customs Declarations in collaboration with Ms. Ausya Greenidge and Mr. Satesh Basdeo. On each of the Declaration Forms, it was **stated that assorted aerated beverages were seen in the containers** in the quantities stated on the related invoices which were used for the preparation of the said Customs Declarations and the Officers examining the containers added their signatures attesting to the statement. See para. 145 above for more details.



Mr. Rabindra Ramsuran

152. Mr. Rabindra Ramsuran is an Internal Affairs Investigator and is attached to the Internal Affairs Division, GRA. Mr. Ramsuran acts on instructions from his Supervisor, Mr. Ray Sukhnandan and the Departments laid out procedures. Mr. Ramsuran examined five of containers (said to contain 6,880 cases of assorted aerated beverages) in relation to two Customs Declarations in collaboration with Ms. Ausya Greenidge and Mr. Satesh Basdeo. On each of the Declaration Forms, it was **stated that assorted aerated beverages were seen in the containers** in the quantities stated on the related invoices which were used for the preparation of the said Customs Declarations and the Officers examining the containers added their signatures attesting to the statement. See para. 146 for more details.

Mr. Sadesh Pitamber

153. Mr. Sadesh Pitamber is an Internal Affairs Investigator and is attached to the Internal Affairs Division, GRA. Mr. Pitamber acts on instructions from his Supervisor, Mr. Ray Sukhnandan and the Departments laid out procedures. Mr. Pitamber examined four of containers (said to contain 6,880 cases of assorted aerated beverages) in relation to one Customs Declaration in collaboration with Ms. Ausya Greenidge and Mr. Vickie Sooknanan. On the Declaration Form, it was **stated that assorted aerated beverages were seen in the containers** in the quantities stated on the related invoice which were used for the preparation of the said Customs Declaration and the Officers examining the containers added their signatures attesting to the statement. See para. 147 for more details.

Mr. Vickie Sooknanan

154. Mr. Vickie Sooknanan is a Customs Officer II and is attached to the Import Verification Unit of the Value Added Tax and Excise Department, GRA. Mr. Sooknanan acts on instructions from his Supervisor, Mr. John Tularam. Mr. Sooknanan examined four of containers (said to contain 6,880 cases of assorted aerated beverages) in relation to one Customs Declaration in collaboration with Ms. Ausya Greenidge and Mr. Sadesh Pitamber. On the Declaration Form, it was **stated that assorted aerated beverages were seen in the containers** in the quantities stated on the related invoice which were used for the preparation of the said Customs Declaration and the Officers examining the containers added their signatures attesting to the statement. See para. 147 for more details.

155. Ms. Coreen Britton, Tally Clerk, employed by John Fernandes Limited and based at John Fernandes Terminal during an interview conducted by the Task Force/Police on 10 June 2008, was shown bill of lading № 855221704 dated 11 November 2007, along with tally sheet bearing the said date in relation to Customs Declaration № C47225 dated 29 October 2007, bearing "Received Stamp" dated 11 November 2007, for the importation of two containers, Nos TRIU 456517-9 and OCLU 137642-5. Ms. Britton confirmed that she was the Tally Clerk who dealt with the said containers and wrote the said tally sheets. Ms. Britton asserted that all the information written on the tally sheets was inserted by her in accordance with laid down procedures.

156. Ms. Britton at the above stated interview was also shown bill of lading № 855383597 in relation to one 40' container № POCU 109878-4 in favour of Kong Inc. along with the tally sheet in relation to the said bill of lading with the said date. These documents are in relation to Customs Declaration № C48489 dated 5<sup>th</sup> November 2007, stamped received 5<sup>th</sup> November 2007, with lodgement № 689. According to Ms. Britton, these tally sheets were prepared by her in keeping with laid down procedures.

157. Ms. Britton further stated that upon instructions from the Customs Officer, Ms. Greenidge, **the containers were NOT examined and that only the seals were verified and changed**, which was recorded on the tally sheet and signed. This contradicts the attestation on the Form C-72 which was written and signed by the Customs Officer, Ms. Ausya Greenidge, and countersigned by the two other Examination Officers, Messrs. Anthony Girdhari and Satesh Basdeo.

158. **Conclusion:** In view of paras. 136 to 157 above, it can be concluded that the Examination Officers (Ms. Karen Bobb-Semple, Ms. Ausya Greenidge and Messrs. Satesh Basdeo, Anthony Gridhari, Rabindra Ramsuran, Sadesh Pitamber and Vickie Sooknanan) colluded with others, including the Broker, to defraud the Guyana Revenue Authority of millions of dollars in tax revenue.

159. In view of the fact that this investigation revealed that Kong Inc. did NOT import assorted aerated beverages and soda water, Ms. Karen Bobb-Semple, Ms. Ausya Greenidge, Mr. Satesh Basdeo, Mr. Anthony Girdhari, Mr. Rabindra Ramsuran, Mr. Sadesh Pitamber and Mr. Vickie Sooknanan are GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, these Officers are also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. They are also GUILTY of an offence under the Police Act.

160. **Recommendation:** The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Karen Bobb-Semple Ms. Ausya Greenidge, Mr. Satesh Basdeo, Mr. Anthony Girdhari, Mr. Rabindra Ramsuran, Mr. Sadesh Pitamber and Mr. Vickie Sooknanan. The Task Force also recommends that these Officers be charged criminally for the relevant offences they committed as stated at para. 159.

Ms. Radha Singh

161. Ms. Radha Singh is a Customs Officer I attached to the C&TA Section located at John Fernandes Terminal and acts upon instructions of her Supervisor, Ms. Georgeanna Pryce-Roberts. Ms. Singh examined one 40ft container in relation to an import made by **Fidelity Investments Inc.** in October, 2007. According to the Customs Declaration C43590 (see Appendix XX), 576 cases of bottled Polar Beer were imported. Ms. Singh did the examination by herself, which was in keeping with standard operating procedures at the time, since TRIPS had not yet started flagging Customs Declarations for examination. Ms. Singh wrote the required statement behind the Form C-72, declaring that she saw 576 cases of Polar Beer. Mr. Safeek stated that Fidelity Investments Inc. NEVER imported a 40ft container with **ONLY 576** cases of Polar Beer. However, Mr. Safeek when requested could not produce the Company's copy of the Declaration Form and its supporting documents to substantiate his statement. Notwithstanding this, an examination of the Importer's "Goods Received and Distribution Register" revealed that 22 crates (2,376 cases) of Polar Beer were received on the said day (9 October 2007) the container was released in relation to the said Customs Declaration. It should be noted that the amount paid on this entry was \$1.779M for 576 cases of bottled Polar Beer. However, the duties and taxes on a full container would have required the Importer to pay \$6.811M.

162. In a signed statement dated 16 April 2008, Ms. Singh declared that the Polar Beer were neatly packed from three-quarters way in the container on pallets and that they were NOT "shrink wrapped". Based on the observations made by the Task Force, the Polar Beer would have been scattered in the container due to handling by the Shipping Agent. It should be noted that based on Ms. Singh's explanation, the **container was three-quarters empty**. In addition, bottled Polar Beer would normally be shipped in quantities of 2,376 cases per 40ft container.

163. **Conclusion:** In view of paras. 161 and 162, the Task Force concluded that Ms. Radha Singh is GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, Ms. Singh is also GUILTY of an offence which states that "a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading". Ms. Singh is also GUILTY of an offence under the Police Act.

164. **Recommendation:** The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Radha Singh. The Task Force also recommends that this Officer be charged criminally for the relevant offences she committed as stated at para. 163. Further, it is recommended that the Importer pay the difference of \$4.032M on this entry.

### Release of Containers

165. Upon completion of the examination of containers, the Officers who conducted the examination would write an attestation certifying that the items declared on the related Customs Declaration are the said items in the containers. The Customs Officer from the said Customs location where the containers were examined would then log in to TRIPS and write a short narrative on what was found and also stating that the containers are ready for release. Another Customs Officer from the said Customs location where the containers were examined and who has been assigned to release containers would then log in to TRIPS and authorize the release of the containers in TRIPS. Consequently, a release note is printed for the release of the related containers (N.B. The release of containers is done AFTER they have been examined).

166. There was one instance each where, according to the release note, the containers were released prior to, at the start of, and during the examination of the containers.

### Ann Noel

167. A comparison of the release note (requested and printed by Ann Noel) and tally sheet (prepared and signed by Ms. Coreen Britton) in relation to Customs Declaration № C52082 on which three containers were imported, revealed that the containers were released PRIOR to them being examined. More specifically, the containers were released at **14:18hrs** whilst the examination of the said containers commenced at **14:38hrs** and concluded at **14:52hrs**. It should also be noted that the total time taken to examine the three containers was **14 minutes**.

168. **Conclusion:** In view of para. 167. above, the Task Force concluded that Ms. Ann Noel colluded with the members of the Examination Team (Ms. Ausya Greenidge and Messrs. Sadesh Pitamber and Vickie Sooknanan) to release the said containers with minimal or no examination of the containers knowing same to contain Polar Beer and NOT assorted aerated beverages as was declared on the Customs Declaration. As a result, Ms. Ann Noel is GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. Ms. Noel is also GUILTY of an offence under the Police Act.

169. **Recommendation:** The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Ann Noel. The Task Force also recommends that these Officers be charged criminally for the relevant offences she committed as stated at para. 168.

Simone Herod

170. A comparison of the release note (requested and printed by Simone Herod) and tally sheet (prepared and signed by Ms. Coreen Britton) in relation to Customs Declaration № C47225 on which two containers were imported, revealed that the containers were released PRIOR to them being examined. More specifically, the containers were released at **15:13hrs** whilst the examination of the said containers commenced at **15:13hrs** and concluded at **14:52hrs**. It should also be noted that the total time taken to examine the three containers was **39 minutes**.

171. **Conclusion:** In view of para. 170 above, the Task Force concluded that Ms. Simone Herod colluded with the members of the Examination Team (Ms. Ausya Greenidge and Messrs. Satesh Basdeo and Anthony Girdhari) to release the said containers with minimal or no examination of the containers knowing same to contain Polar Beer and NOT assorted aerated beverages as was declared on the Customs Declaration. As a result, Ms. Simone Herod is GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, Ms. Herod is also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. Ms. Herod is also GUILTY of an offence under the Police Act.

172. **Recommendation:** The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Simone Herod. The Task Force also recommends that these Officers be charged criminally for the relevant offences she committed as stated at para. 171.

Ms. Jasoda Mohamed

173. A comparison of the release note (requested and printed by Jasoda Mohamed) and tally sheet (prepared and signed by Ms. Coreen Britton) in relation to Customs Declaration № C39697 on which three containers were imported, revealed that the containers were released PRIOR to them being examined. More specifically, the containers were released at **8:41hrs** whilst the examination of the said containers commenced at **8:16hrs** and concluded at **9:12hrs**. It should also be noted that the total time taken to examine the three containers was **56 minutes**.

174. **Conclusion:** In view of para. 173. above, the Task Force concluded that Ms. Jasoda Mohamed colluded with the Examination Officer, (Ms. Karen Bobb-Semple, to release the said containers with minimal or no examination of the containers knowing same to contain Polar Beer and NOT assorted aerated beverages as was declared on the Customs Declaration. As a result, Ms. Jasoda Mohamed is GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, Ms. Mohamed is also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. Ms. Jasoda Mohamed is also GUILTY of an offence under the Police Act.

175. **Recommendation:** The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Jasoda Mohamed. The Task Force also recommends that these Officers be charged criminally for the relevant offences she committed as stated at para. 174.

#### Supervision

176. The following are findings of Officers who had key supervisory functions in the processing of the seventeen Customs Declarations for imports made by Kong Inc. during the period July to December 2007:-

#### Mr. Paul Prescod

177. Mr. Paul Prescod was the Supervisor of Wharves, C&TA during the period the seventeen Customs Declarations were made on behalf of Kong Inc. Mr. Prescod's duties included the approving of Form C-25 which is filled by the local agent of a vessel/shipping line for the removal of containers from one Customs location to another Customs location. Since all of the containers were transferred from John Fernandes Wharf to the John Fernandes Terminal. Mr. Prescod was shown seven Customs Declarations for imports made by Kong Inc., he declared that the containers (fourteen) imported via the said Declarations could NOT have been examined as required by TRIPS (50-75%), within the period from when payments of duties and taxes were made (12:00hrs) and completion of examination (16:00hrs).

178. **Conclusion:** The Task Force is of the view that Mr. Prescod ought to have detected that something may be amiss, as he was supervisor for the wharf. He was negligent and failed to be vigilant in his duties and or failed to report wrong doings to his superiors and hence should be disciplined accordingly.

179. **Recommendation:** The Task Force recommends that the GRA issues Mr. Prescod with a warning letter to be more vigilant in the execution of his duties. In view of the fact that he was the supervisor of the wharf during the period the above fraudulent and criminal activities were conducted without any detection.

Ms. Georgenna Pryce-Roberts

180. Ms. Georgeanna Pryce-Roberts is the Supervisor of the C&TA Section located at John Fernandes Terminal. Ms. Pryce-Roberts' function entails managing the daily operation of the Section, which includes de-stuffing containers, examining and releasing of consignments and stuffing of containers for export. Ms. Pryce-Roberts involvement in this probe surrounds her instructions to Ms. Bobb-Semple and Ms. Greenidge to examine all of the forty containers imported by Kong Inc., although there were other Customs Officers stationed in the Section. In addition, Ms. Pryce-Roberts should have examined the Customs Declarations and related documents before she authorized the release of the containers. Had she done a proper/thorough examination of the said documents, she would have observed that the percentage of examination required as determined by TRIPS, could not have been done, taking into consideration the time taken to commence and conclude the examinations of the containers as stated on the Tally Sheets related to the Customs Declarations.

181. In addition, Ms. Pryce-Roberts in authorizing the examination and release of the consignments would have seen the Forms C-72 and their related supporting documents. As such, she should have knowledge of the imports. It should be noted that Ms. Greenidge was assigned the examination duties of the containers imported by Kong Inc. after Ms. Bobb-Semple was transferred from the Section.

182. **Conclusion:** In view of paras. 180 and 181, the Task Force concluded that Ms. Georgeanna Pryce-Roberts was negligent and did not carry out her duties with due diligence and colluded with others to defraud GRA. In addition, she deliberately assigned specific officers – K. Bob-Semple and A. Greenidge to examine all of Kong Inc. containers, although there were other Customers Officers stationed in the Section. The Task Force also concluded that Ms. Pryce-Roberts breached the GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent and should be disciplined accordingly. According to PART VI 37 (c) of the Audit Act 2004, Ms. Pryce-Roberts is also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. Ms. Pryce-Roberts is also GUILTY of an offence under the Police Act.

Mr. John Tularam

183. Mr. John Tularam is a Supervisor attached to the Value Added Tax and Excise Tax Department, Guyana Revenue Authority. Mr. Tularam's functions include dispatching officers to examine consignments at various locations. Mr. Tularam dispatched Messrs. Satesh Basdeo and Vickie Sooknanan to examine consignments imported by Kong Inc. Upon return to their offices after completion of the examination of containers, Messrs. Basdeo and Sooknanan would prepare reports on their examination and submit same to their Supervisor, Mr. Tularam.

184. Mr. Tularam was shown Customs Declarations for imports made by Kong Inc., he declared that the containers (fourteen) imported via the said Declarations could NOT have been examined as required by TRIPS (50-75%), within the period from when payments of duties and taxes were made (12:00hrs) and completion of examination (16:00hrs).

185. **Conclusion:** The Task Force is of the view that Mr. Tularam ought to have detected that something may be amiss since he dispatched Messrs. Satish Basdeo and Vickie Sooknanan to examine consignments imported by Kong Inc. and upon their return to the office after completion of the examination of containers, Messrs. Basdeo and Sooknanan prepared reports on their examination and submit same to Mr. Tularam.

186. **Recommendation:** The Task Force recommends that the GRA issues Mr. Tularam with a warning letter to be more vigilant in the execution of his duties.

Mr. Ramnarine Makardajh

187. Mr. Ramnarine Makardajh is the Director of the Enforcement Section, C&TA. Mr. Makardajh headed the raid of Fidelity's bond on 15 January, 2008, where it is alleged that illegal Polar Beer were discovered. It is alleged that Mr. Makardajh raided Fidelity's bond because he did not receive his share of a bargain with the Broker, Importer and other Customs Officials. It is also alleged by Mr. Safeek that another Customs Officer, Mr. Colin Moore, who also works in the Enforcement Section of C&TA and owner of a beverage distribution outlet, had instigated Mr. Makardajh to conduct the raid so that he (Mr. Moore), will get the franchise for the Polar products. Mr. Makardajh has denied these allegations. Moreover, Mr. Makardajh has denied any involvement of himself colluding with the Importer, Broker and other Customs Officials to defraud GRA of millions of dollars in tax revenue.

188. As Director of Enforcement Section, C&TA, Mr. Makardajh's duties included detailing Officers to conduct examination of consignment at the various Customs locations. Mr. Makardajh had detailed Mr. Anthony Girdhari to examine fifteen containers related to eight Customs Declarations.

189. **Conclusion:** The Task Force concluded that Mr. Ramnarine Makardajh had carried out his work as required as an Enforcement Officer. Due to his efforts and the raid carried on the 15 January 2008, he discovered that Fidelity Inv. Inc. had 160,167 cases of illegal beer. Further checks revealed that the Importer had in fact had documents to show that he had imported Polar Beer instead of assorted aerated beverages. The Importer subsequently produced invoices (falsified) to show that the Polar Beer should have been 115,500 cases. The Task force therefore agreed with Mr. Makardajh findings and the Importer be made to pay duties in the sum of \$321.527M for illegal beer and to be fined in accordance with the Customs Act. The Task Force concluded that there is no evidence at this time to discipline Mr. Makardajh.

190. **Recommendation:** The Task Force recommends that Mr. Makardajh be reinstated in his job.



Mr. Roopnarine Ramkishun

191. Mr. Roopnarine Ramkishun was the Supervisor of the Quality Review Section, C&TA during the investigating period. Mr. Ramkishun had the responsibility of post-auditing each transaction the day after it was completed to ensure transparency. Mr. Ramkishun when questioned by members of the Task Force during an interview in the early stages of the investigation, admitted that some degree of suspicion was experienced by him when he first saw transactions being done by Kong Inc.

192. In a written statement dated 11 June 2008 which was submitted to the Task Force, Mr. Ramkishun declared that "...with respect to the importation of beverages by Kong Inc., I sought confirmation from Mr. R Makardajh, Director (ag.) Enforcement Section if the new company is importing aerated beverages as declared on the Customs Declaration. Mr. Makardajh indicated that his staff at the transit shed confirmed that the item was aerated beverage. Sometime later, I contacted Mr. Beekhoo on this matter and he advised that his Officers indicated that the company is importing aerated beverages. I saw Mr. Rajcoomar the licensed Customs House Broker who prepares the Customs documents for Kong Inc. and asked him if the company is now importing aerated beverages in addition to the other products imported. He told me yes. I casually asked him to bring a sample of the aerated beverage imported. A few weeks later, I contacted Mrs. G. Roberts, the Customs Officer-in-charge at the John Fernandes Ltd-Terminal and she indicated that her officer told her that the items examined were aerated beverages. When asked, she said that she did not see a sample of the aerated beverage. I contacted Mrs. Roberts because I did not see a new aerated beverage on the local market. On another occasion, I saw Mr. Rajcoomar and I reminded him that he promised to bring a sample of the beverage for me. I never received a sample of the aerated beverage neither did I see the new aerated beverage allegedly imported by Kong Inc. on the local market".

193. He asserted that both failed to do so. However, subsequent investigations revealed that Mr. Ramkishun did not need to ask anyone for samples of products because the Quality Review Section has personnel who frequent John Fernandes Terminal and who could have easily obtained a sample for him.

194. The Broker, Mr. Rohan Beekhoo, Mrs. Georgeann Pryce Roberts and Mr. Ramnarine Makardajh vehemently denied ever being asked by Mr. Ramkishun for a sample of the aerated drinks allegedly imported by Kong Inc. Investigations also revealed that had Ramkishun done his work properly, and checked the computer print out against the documents submitted, he would have seen that all was not above board.

195. **Conclusion:** In view of the findings at paras. 191 to 194 above, Mr. Roopnarine Ramkishun was found to be negligent and did not carry out his duties effectively. Task Force concluded that he is GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, Mr. Ramkishun is also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. Mr. Ramkishun is also GUILTY of an offence under the Police Act.

196. **Recommendation:** The Task Force recommends that the GRA take the necessary disciplinary action against Mr. Roopnarine Ramkishun. The Task Force also recommends that this Officer be charged criminally for the relevant offences he committed as stated at para. 195.

**Analysis of Telephone Communication between the Broker, Mr. Rajcoomar, his worker, Sam and Custom Officers.**

197. The telephone records of staff of both the Custom's Broker and C&TA were obtained and analysed. The analysis revealed that there were frequent calls between staff of the Broker's office and officers of C&TA during the time of the processing of entries and releasing of containers (please see Appendix XXI for details). The Task Force therefore concluded that these calls made support the conclusion that there were collusion among the Broker and the Customs officers.

**Manipulation of the Total Revenue Integrated Processing System (TRIPS)**

198. The Total Revenue Integrated Processing System (TRIPS) is a software suite for Customs, Tax and Integrated Revenue Authorities. TRIPS was acquired by the Guyana Revenue Authority to complement the implementation of Value Added Tax (VAT) and replace ASYCUDA++ which could not accommodate VAT. TRIPS were implemented in January, 2007. However, not all of its modules were fully implemented and in use.

199. TRIPS involve using information technology to build revenue, reduce fraud, increase transparency, and improve clearance times of consignments. Moreover, TRIPS enable a faster processing rate of import entries, resulting in a faster flow of revenue.

200. An “Ad-hoc” Risk Profiling Committee was set up by GRA in February/March 2007, to create profiles for importers based on intelligence. The Committee comprised senior functionaries of the following Divisions:-

- (i) Customs (Ikram Ali) later replaced by Rohan Beekhoo;
- (ii) Internal Affairs – Ray Sukhnandan;
- (iii) Enforcement - Ramnarine Makardajh;

- (iv) Value Added Tax – John Tularam;
- (v) Quality Review - Roopnarine Ramkishun;
- (vi) Entry Processing Unit - Nityanand Narootandeo;
- (vii) Project Execution Unit;
- (viii) Information Technology - Royan Sattaur; and
- (ix) Crown Agents (Implementers of the software suite) - P. Richards.

201. Prior to the implementation of TRIPS reliance had to be placed on the Officers examining the Customs Declarations. Moreover, the Officers had to use their discretionary powers for the identification of Customs Declarations for valuation and inspection checks. In addition, this is a lengthy process. As such, the “Ad-hoc” Committee was tasked with meeting and setting profiles so that those Customs Declarations that met the criteria established would be “flagged” by TRIPS for valuation and inspection checks; thereby, reducing time and human interaction.

202. The Commissioner General approved all profiling criteria before they are inputted into TRIPS. It must be mentioned that the “goods inspection module” was implemented on 22 October, 2007, based on directives from the Commissioner General. This implementation of this module meant that profiling criteria for goods inspection was created and activated. As a result, the level of examination to be carried out was pre-determined by TRIPS.

203. In view of the above, it may be gleaned that TRIPS may have been compromised in that every senior personnel that comprise the Risk Profiling Committee were the same persons placed in authority to “police” the system and ensure its smooth running.

204. Ms. Michelle Matthias-Smartt who is one of the few persons that were fully trained in TRIPS by Crown Agents, the Company who implemented it and is au fait with the entire system, was given certain access to the system which she did not require to execute her duties. As such, Ms. Matthias-Smartt capitalized on her knowledge and manipulated the system using her superior access. It is also clear that she must have somehow gotten the password(s) (password changes every month) of Ms. Rhonda Gladd (1539) and used this to bypass the Valuation Section when the system flagged it for Valuation. In these instances she clearly acted in a manner that would infer her criminal intent.

205. **Conclusion:** In view of the findings mentioned at paras. 198 to 204 above, the Task Force concluded that TRIPS was manipulated so that certain categories of goods and importers were not correctly flagged for examination, and when flagged for examination by the Valuation Unit they were not examined by this Unit.

Mr. Rohan Beekhoo

206. Mr. Rohan Beekhoo is a Deputy Commissioner of the Value Added Tax and Excise Department of the Guyana Revenue Authority. Mr. Beekhoo was assigned to head the TRIPS Risk Profiling "Ad-hoc Committee" in February/March, 2007. The Committee comprised senior functionaries of the other Divisions of the GRA and was primarily set up to create profiles for importers based on intelligence. Mr. Beekhoo's involvement stems from the assumption that TRIPS may have been compromised to favour certain importers. In addition, the Broker, Mr. Rajendra Rajcoomar in a written statement taken by the Police on 11 April 2008, stated "Fidelity is the only importer of Polar Beer into Guyana and documents in possession of the Guyana Revenue Authority and Mr. BEEKHOO will testify to this". Mr. Beekhoo has denied any involvement of himself colluding with the Importer, Broker and other Customs Officials to defraud GRA of millions of dollars in tax revenue.

207. **Conclusion:** The Task Force concluded that the profiling system of import/export appear to have been breach during Mr. Beekhoo tenure as Chairman. It should be noted that the Broker and the Importer were made aware that Fidelity Investment Inc. has been profiled under a "high risk" category. Fidelity Investment Inc. was henceforth advised to do importation under another sister company, Kong Inc.

208. **Recommendation:** The Task Force recommends that Mr. Rohan Beekhoo be reinstated in his job and GRA issue him with a warning letter to be more vigilant in the execution of his duties in view of the fact that the profiling system of imports appeared to have been breached during his tenure as Chairman. There is no concrete evidence at this time to implicate Mr. Beekhoo with fraud.

Mr. Royan Sattaur

209. Mr. Royan Sattaur is a Clerk II attached to the Import Verification Unit of the Value Added Tax and Excise Department, GRA. Mr. Sattaur via memorandum from the Commissioner General through Mr. Rohan Beekhoo, Deputy Commissioner Value Added Tax and Excise Department, inputs the criteria for the Risk Profiles in TRIPS. Mr. Sattaur was also a member of the TRIPS "Ad-hoc Committee". Mr. Sattaur's involvement has to do with him having access to TRIPS in which he can create, edit and delete "Profiles". It should be noted that part of this investigation is to ascertain whether TRIPS was manipulated to favour certain importers.

210. **Conclusion:** Based on the information obtained, it would appear that Royan Sattaur was not involved or colluded with any officer(s) in respect to the investigation of Fidelity Investments Inc./Kong Inc. to defraud the GRA of revenue.

211. **Recommendation:** The Task Force recommends that Mr. Royan Sattaur be reinstated in his job.

Mr. Nityanand Narootandeo (Sankar)

212. Mr. Nityanand Narootandeo is the supervisor of the Entry Processing Unit. He supervised Ms. Michelle Matthias Smartt who processed and assessed all seventeen entries during the period July to December 2007. Mr. Narootandeo had written the dates on three of these entries and said that these were processed through the normal process that was sent to him by the Data Input Section after which he would date same and route to assessment officers. Of the remaining fourteen Customs Declarations three were assessed on 31 October 2007 and four on 5 November 2007. It should be noted that Mr. Narootandeo was out of the country between the period 23 to 30 October and was on a training programme between the 5 to 10 November.

213. In relation to the difference of seven Customs Declarations, Mr. Narootandeo stated that Ms. Matthias-Smartt may have hid the Customs Declarations from him and assessed same in his absence. Mr. Narootandeo further stated that as the Supervisor of the Assessment Section he was not even given the privilege to view reports generated by TRIPS such as, the list of Customs Declarations processed by any Assessment Officer or how many Customs Declarations were processed for a particular Importer within any given period. As such, he was at a disadvantage to detect certain wrongdoings.

214. **Conclusion:** The Task Force concluded that Mr. Narootandeo, as a supervisor should have devised a system to acquire relevant information and to properly monitor his Unit.

215. **Recommendation:** The Task Force recommends that Mr. Narootandeo be reinstated in his job and GRA issue him with a warning letter to be more vigilant in the execution of his duties. There is no concrete evidence at this time to implicate Mr. Narootandeo with fraud.

Acquisition of Assets by Customs Officers and Broker and his employees

216. At the time of reporting, the investigation is still continuing with respect to the acquisition of assets by Customs Officers and Broker and his employees and a report will be presented on its completion.

Difficulties encountered by the Task Force during this investigation

217. The Task Force encountered many difficulties during the course of this investigation. Requests to GRA for the submission of documents were NOT treated with any urgency. Officers of the Authority were also reluctant to provide information. Two registers (production register for Michelle Matthias-Smartt and lodgement registers for the period July to December 2007) were not produced. More specifically, when the request (oral) for the submission to the Task Force the register for Ms. Michelle Matthias-Smartt, it was given to the Commissioner, C&TA, instead. The Commissioner General, when contacted stated that requests to GRA from the Task Force should be in a written form. A written request was consequently made, however, the Commissioner General via letter dated 2 December 2008, informed the Task Force that the register could NOT be found. Further, when the Task Force attempted to investigate Giftland and Nigels' supermarkets, another letter from the Commissioner General demanded that written requests MUST be made to the Commissioner General before approval can be given to the Task

Force to act. The Task Force concluded that GRA used deliberate tactics to frustrate the investigation. Further, documents requested for Nigels are yet to be submitted for 2007.

## I. CONCLUSIONS

### **Whether Polar Beer/aerated beverages were imported by Fidelity Investments/Kong Inc**

218. In view of paras. 67 to 78, it could be concluded that:-

- (i) Polar Beer were imported into Guyana and NOT assorted aerated beverages and soda water as declared to the C&TA;
- (ii) Fidelity Investments Inc. is the sole importer of Polar Beer into Guyana;
- (iii) Cerveceria Polar C.A is the sole manufacturer of Polar Beer in Venezuela and exports Polar Beer to the Caribbean (including Guyana) and North America thru' a company named Polar Trading Co. Inc.;
- (iv) The Polar Beer imported into Guyana were purchased at FOB US\$4.50 per case by Fidelity Investments Inc. from Cerveceria Polar C.A;

### **Falsification of documents by Importer/Broker in order to pay reduced duties and taxes**

219. In view of the findings at paras. 81 to 98, it can be concluded that:-

- (i) The invoices declared to C&TA were falsified by the Broker to declare assorted aerated beverages and soda water instead of Polar Beer, since, assorted aerated beverages and soda water attracts far lesser duties and taxes;
- (ii) The invoices produced by Mr. Safeek to the Task Force were falsified to declare that Polar Beer were imported at C&F US\$2.15 per case when in fact, the Polar Beer were purchased at FOB US\$4.50 per case, hence, duties and taxes would have been evaded; and
- (iii) Mr. Safeek was "part and parcel" of the process of defrauding GRA of millions of dollars in tax revenue, since cash (in the quantity he said he gave the Broker) was used to pay the Customs duties and taxes on the seventeen Customs Declarations for imports by Kong Inc. during the period July to December 2007 when cheques were used for Fidelity transactions. In addition, reconciliation of the Importer's records was NOT done even though large sums of monies were at stake. Also, cheque payments were done for the importation of other goods.

## **Collusion among Customs Officers, Broker and Importer to defraud GRA**

220. **Conclusion:** In view of the above, the Task Force has concluded that the invoices declared by C&TA and those produced by Mr. Safeek to the Task Force, were falsified to evade Customs duties and taxes. The Task Force also concluded that Ms. Samantha Sam made false statements to the said Task Force regarding her signing as Declarant/Agent on eight of fifteen Customs Declarations which is the signature of the Broker. Hence, by claiming to sign documents which she did not, it can be concluded she is part of the collusion.

221. In view of paras. 112 to 113, it can be concluded that FOUR Customs Declarations Nos **C47219, C47221, C47225** and **C47227** were reconstructed AFTER they were inputted into TRIPS by the Data Input Clerk.

222. In view of paras. 116 to 121, it is concluded by the Task Force that Ms. Matthias-Smartt colluded with others to process seventeen Customs Declarations for the importation of forty containers by Kong Inc. during the period July to December 2007, knowing the Customs Declarations were false, in order to defraud GRA.

223. **Conclusion:** In view of paras. 124 -126, it can be concluded that:-

- (i) Ms. Gladd allowed Ms. Matthias-Smartt to have access to her privileges assigned to her in TRIPS by revealing her password to access the system; and
- (ii) Ms. Michelle Matthias-Smartt and Ms. Rhonda Gladd colluded to process seventeen Customs Declarations for the importation of forty containers by Kong Inc. during the period July to December 2007 knowing same to be false.

224. The security cameras at C&TA were NOT working during the period when seventeen Customs Declarations for importations by Kong Inc. were made (July to December 2007). Had these cameras been working, it may have been possible that the person(s) who paid the Customs duties and taxes on behalf of Kong Inc. in relation to the seventeen Customs Declarations, would have been identified. At the time of this report, the cameras were still NOT operational. It was explained that when the cameras are in operation, they interfere with TRIPS, as a result, they had to be turned off.

225. In view of paras. 136 to 157 above, it can be concluded that the Examination Officers (Ms. Karen Bobb-Semple, Ms. Ausya Greenidge and Messrs. Satish Basdeo, Anthony Gridhari, Rabindra Ramsuran, Sadesh Pitamber and Vickie Sooknanan) colluded with others, including the Broker, to defraud the Guyana Revenue Authority of millions of dollars in tax revenue.

226. In view of the fact that this investigation revealed that Kong Inc. did NOT import assorted aerated beverages and soda water, Ms. Karen Bobb-Semple, Ms. Ausya Greenidge, Mr. Satish Basdeo, Mr. Anthony Girdhari, Mr. Rabindra Ramsuran, Mr. Sadesh Pitamber and Mr. Vickie Sooknanan are GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, these Officers are also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. They are also GUILTY of an offence under the Police Act.

227. In view of paras. 161 and 162, the Task Force concluded that Ms. Radha Singh is GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, Ms. Singh is also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. Ms. Singh is also GUILTY of an offence under the Police Act.

228. In view of para. 167. above, the Task Force concluded that Ms. Ann Noel colluded with the members of the Examination Team (Ms. Ausya Greenidge and Messrs. Sadesh Pitamber and Vickie Sooknanan) to release the said containers without minimal or no examination of the containers knowing same to contain Polar Beer and NOT assorted aerated beverages as was declared on the Customs Declaration. As a result, Ms. Ann Noel is GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. Ms. Noel is also GUILTY of an offence under the Police Act.

229. In view of para. 170 above, the Task Force concluded that Ms. Simone Herod colluded with the members of the Examination Team (Ms. Ausya Greenidge and Messrs. Satish Basdeo and Anthony Girdhari) to release the said containers without minimal or no examination of the containers knowing same to contain Polar Beer and NOT assorted aerated beverages as was declared on the Customs Declaration. As a result, Ms. Simone Herod is GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, Ms. Herod is also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a



statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. Ms. Herod is also GUILTY of an offence under the Police Act.

230. In view of para. 173. above, the Task Force concluded that Ms. Jasoda Mohamed colluded with the Examination Officer, (Ms. Karen Bobb-Semple, to release the said containers without minimal or no examination of the containers knowing same to contain Polar Beer and NOT assorted aerated beverages as was declared on the Customs Declaration. As a result, Ms. Jasoda Mohamed is GUILTY of breaching GRA’s Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, Ms. Herod is also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. Ms. Herod is also GUILTY of an offence under the Police Act.

231. The Task Force is of the view that Mr. Prescod ought to have detected that something may be amiss, as he was supervisor for the wharf. He was negligent and failed to be vigilant in his duties and or failed to report wrong doings to his superiors and hence should be disciplined accordingly.

232. In view of paras. 180 and 181, the Task Force concluded that Ms. Georgeanna Pryce-Roberts was negligent and did not carry out her duties with due diligence and colluded with others and deliberately assigned specific officers – K. Bob-Semple and A. Greenidge to examine all of Kong Inc. containers. Hence, concluded that she colluded with the others to defraud GRA. The Task Force also concluded that Ms. Pryce-Roberts breached the GRA’s Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, and should be disciplined accordingly.

233. The Task Force is of the view that Mr. Tularam ought to have detected that something may be amiss since he dispatched Messrs. Satesh Basdeo and Vickie Sooknanan to examine consignments imported by Kong Inc. and upon their return to the office after completion of the examination of containers, Messrs. Basdeo and Sooknanan prepared reports on their examination and submit same to Mr. Tularam.

234. In view of the findings at paras. 187 to 190 above, Mr. Roopnarine Ramkishun was found to be negligent and did not carry out his duties effectively. The Task Force concluded that he is GUILTY of breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. According to PART VI 37 (c) of the Audit Act 2004, Mr. Ramkishun is also GUILTY of an offence which states that “a person commits an offence who, knowingly and without lawful justification or excuse – makes a statement or gives information to the Auditor General or an officer authorized by him knowing that the statement or information is false or misleading”. Mr. Ramkishun is also GUILTY of an offence under the Police Act.

**Manipulation of the Total Revenue Integrated Processing System (TRIPS) so that certain categories of goods and importers will not be correctly flagged for examination**

235. In view of the above, it may be gleaned that TRIPS may have been compromised in that every senior personnel that comprise the Risk Profiling Committee were the same persons placed in authority to “police” the system and ensure its smooth running.

236. Ms. Michelle Matthias-Smartt who is one of the few persons that were fully trained in TRIPS by Crown Agents, the Company who implemented it and is au fait with the entire system, was given certain access to the system which she did not require to execute her duties. As such, Ms. Matthias-Smartt capitalized on her knowledge and manipulated the system using her superior access. It is also clear that she must have somehow gotten the password of Ms. Rhonda Gladd (1539) and used this to bypass the Valuation Section when she submitted the entries from EPU and the system flagged it for Valuation. In these instances she clearly acted in a manner that would infer her criminal intent.

237. In view of the findings mentioned at paras. 198 to 204 above, the Task Force concluded that TRIPS was manipulated so that certain categories of goods and importers were not correctly flagged for examination.

J. **RECOMMENDATIONS**

238. It is recommended that Customs duties and taxes are calculated on the Polar Beer discovered to be illegal at FOB US\$4.50 per case and the Importer made to pay same and any other fine as prescribed by the Customs Act and any other relevant legislation.

239. It is recommended that:-

- (i) The relevant charges be instituted against the Broker (Mr. Rajendra Rajcoomar) for declaring false documents to the C&TA with the intention to defraud the State of substantial amounts of revenue;

- (ii) The relevant charges be instituted against the Importer (Mr. Joshua Safeek) for producing false documents to the Task Force with the intention of misleading the said Task Force; and

240. The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Karen Bobb-Semple Ms. Ausya Greenidge, Mr. Satesh Basdeo, Mr. Anthony Girdhari, Mr. Rabindra Ramsuran, Mr. Sadesh Pitamber and Mr. Vickie Sooknanan for breaching GRA's Employees Code of Conduct, Schedule of Disciplinary Measures Nos 5 – inefficiency and incompetence, 16 – failure to obey known rules and codes of conduct, conflict of interest and post employment codes, 31 – concealment and failure of to report immediately to a superior a fraud or act of collusion, and 54 – malpractice with fraudulent intent. The Task Force also recommends that these Officers be charged criminally for the relevant offences they committed as stated at para. 160.

241. The Task Force recommends that the GRA take the necessary disciplinary action against Mr. Roopnarine Ramkishun. The Task Force also recommends that this Officer be charged criminally for the relevant offences he committed as stated at para. 196.

242. The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Radha Singh. The Task Force also recommends that she be charged criminally for the relevant offences she committed as stated at para. 164.

243. The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Ann Noel. The Task Force also recommends that she be charged criminally for the relevant offences she committed as stated at para. 169.

244. The Task Force recommends that the GRA take the necessary disciplinary action against Ms. Simone Herod. The Task Force also recommends that she be charged criminally for the relevant offences she committed as stated at para. 172.

245. The Task Force recommends that Mr. Paul Prescod be reinstated in his job and GRA issue him with a warning letter to be more vigilant in the execution of his duties. In view of the fact that he was the supervisor of the wharf during the period the above fraudulent and criminal activities were conducted without any detection.

246. The Task Force recommends that Mr. John Tularam be reinstated in his job and GRA issue him with a warning letter to be more vigilant in the execution of his duties. In view of the fact that he was responsible for the assignment of officers to examine the containers and fail to obtain any report of the offence with respect to their failure to comply with rules and regulations.

247. The Task Force recommends that Mr. Narootandeo be reinstated in his job and GRA issue him with a warning letter to be more vigilant in the execution of his duties.

248. The Task Force recommends that Mr. Rohan Beekhoo be reinstated in his job and GRA issue him with a warning letter to be more vigilant in the execution of his duties in view of the fact that the profiling system of imports appeared to have been breached during his tenure as Chairman.

249. The Task Force recommends that GRA reinstate Mr. Royan Sattaur in his job.

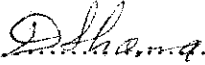
250. The Task Force recommends that GRA reinstate Mr. Makardajh in his job.

**251. In addition to the above recommendations, the Task Forces recommends that the Guyana Revenue Authority:**

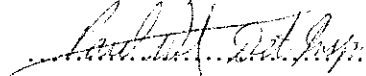
- (i) Ensures that the security cameras at the Customs and Trade Administration are in operation at all times for the safety and security of both the Customs Officers and the collection of revenue. This is essential in view of the fact that the non-operation of these cameras made it impossible to determine who paid customs duties and taxes on behalf of Kong Inc;
- (ii) Reorganize and streamline its Risk Profiling Unit to ensure that this Unit is subject to supervision of the Intelligent and Risk Profiling Section which was set up in May 2008;
- (iii) Ensure the safe custody of all seals that are required for sealing containers in order to guarantee the legitimacy of the process of sealing containers;
- (iv) Ensure that all containers are opened and sealed in the presence of Customs Officers at all times, without exception;
- (v) Document their policy on the use and protection of passwords, ensuring that passwords are not shared and have this policy communicated to all Employees;
- (vi) Implement policies that will assist to limit contact, for the transaction of business, between staff of the EPU, Assessment and Valuation Sections with Importers and Brokers. Any such contact, pertaining to clearing consignments, should be done through the Supervisors of these Sections;
- (vii) Ensure that the system for examination of containers caters for rotation, so as to facilitate the checking of containers for any particular Importers at both the wharf and terminal and also by different sets of Officer to assist in avoiding collusion of this nature in future; and
- (viii) Reiterate the need for Officer to comply strictly with the assessment made by the TRIPS system when examining containers.

With best regards.

Yours sincerely,

.....

**D. SHARMA**  
**AUDITOR GENERAL (ag.)**  
**HEAD OF TASK FORCE**

.....

**PAUL WINTZ**  
**INSPECTOR OF POLICE**

.....

**ABDOOL RAHIM**  
**REPRESENTATIVE OF MINISTRY OF FINANCE**

Cc: Dr. Ashni Singh, Hon. Minister of Finance, Ministry of Finance  
Mr. Clyde Roopchand, Chairman – Board of Directors, Guyana Revenue Authority

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**APPENDIX I**

**TERMS OF REFERENCE**

**(PARAGRAPH 3)**

APPENDIX I ( Paragraph 3)

SPECIAL INVESTIGATION INTO ALLEGED COLLUSION BY  
CUSTOMS OFFICERS WITH FIDELITY INVESTMENTS INC./KONG INC.  
TO DEFRAUD THE GUYANA REVENUE AUTHORITY  
OF MILLIONS OF DOLLARS IN TAX REVENUE

TERMS OF REFERENCE FOR THE INVESTIGATION

The Office of the President had advised that a Multi-Sector Task Force be set up to carry out a comprehensive investigation into all aspects of corruption at Guyana Revenue Authority (GRA) between the period 1 January 2007 to 7 April 2008. In particular, the team would investigate the following matters:-

- (i) Whether Polar Beer/aerated beverages were imported by Fidelity Investments Inc./Kong Inc;
- (ii) Falsification of documents by Importer/Broker in order to pay reduced duties and taxes;
- (iii) Collusion among Customs Officers, Broker and Importer to defraud GRA;
- (iv) Manipulation of the Total Revenue Integrated Processing System (TRIPS) so that certain categories of goods and importers will not be correctly flagged for examination; and
- (v) Acquisition of assets by Customs Officers and Broker and his employees.



**APPENDIX II**

**LIST OF PERSONS INTERVIEWED**

**(PARAGRAPH 23)**

APPENDIX II (Paragraph 23)

List of Persons Interviewed

Guyana Revenue Officers

No.	Name of Officers	Designation	Location
1.	Kurshid Sattaur	Commissioner General	GRA Secretariat
2.	Chabilall Ramsarup	Commissioner	Customs and Trade Administration
3.	Rohan Beekhoo	Deputy Commissioner	Vat & Excise
4.	Gavin Low	Assistant Commissioner (ag.)	Commercial Operations Division
5.	Martene Daw-Chase	Assistant Commissioner	VAT/ Excise Tax
6.	Paul Prescod	Director (ag.)	Valuation & Classification
7.	Roopnarine Ramkishun	Director	Quality Review
8.	Ramnarine Makardajh	Director (ag.)	Enforcement Section
9.	Anthony Girdhari	Customs Officer	Enforcement Division
10.	Gavin De Jonge	Customs Officer	Enforcement Division
11.	Vicknanand Daloo	Clerk II	Enforcement Division
12.	Nityanand Narootandeo	Supervisor	Entry Processing Unit
13.	Michelle Matthias	Remission Clerk	Entry Processing Unit
14.	Shanella Corbin	Data Input Clerk	Entry Processing Unit
15.	Karoline Franklin	Data Input Clerk	Entry Processing Unit
16.	Bibi Persaud	Data Input Clerk	Entry Processing Unit
17.	Royston Tudor	Supervisor	Entry Processing Unit
18.	Sharon Singh	Assessment Officer	Entry Processing Unit
19.	Alvin Seaford	Query Counter	Entry Processing Unit
20.	Elisha Vanbuckley	Dispatch Officer	Entry Processing Unit
21.	Satish Basdeo	Customs Officer II	Import Verification Unit
22.	George Ann Pryce Roberts	Customs Officer II / Officer in charge	John Fernandes Terminal
23.	Ausya Greenidge	Customs Officer I	John Fernandes Terminal
24.	Karen Bobb Semple	Customs Officer I	John Fernandes Container Terminal
25.	Radha Singh	Customs Officer I	John Fernandes Container Terminal
26.	Yonette Heyligar	Customs Officer III	
27.	John Tularam	Customs Officer II	VAT/Excise Tax
28.	Royan Sattaur	Clerk II	VAT/Excise Tax
29.	Vickie Sooknanan	Customs Officer II	Import Verification Unit
30.	Jasoda Mohamed	Customs Officer	John Fernandes Terminal
31.	Simone Herod	Manifest Officer/Releasing Officer	John Fernandes Terminal
32.	Rhonda Gladd	Customs Officer	Valuation
33.	Gregory Loo	Banking Clerk	Accounts
34.	Stanley Phillips	Information Technology Officer	Information Technology Dept.
35.	Afeena Gafoor	Information Technology Officer	Information Technology Dept.
36.	Sadesh Pitamber	Internal Affairs Investigator	Internal Affairs Division
37.	Rabindra Ramsuran	Internal Affairs Investigator	Internal Affairs Division
38.	Malissa Lewis	Cashier	Customs & Trade Administration
39.	Darren Brotherson	Office Assistant	VAT Building

Importer and Employee

No.	Name of Officers	Designation	Location
1.	Joshua Safeek	Owner	Fidelity Investment Inc.
2.	Mata Persaud	Manager	Fidelity Investment Inc.
3.	Sheri Williams	Account Manager	Fidelity Investment Inc.
4.	Christopher Mc Neil	Supervisor	Fidelity Investment Inc.
5.	Rajkumar Outar	Employee	Fidelity Investment Inc.
6.	Mahendra Ragoo	Truck Driver	Fidelity Investment Inc.
7.	Romell Legall	Fork Lift Operator	Fidelity Investment Inc.

Broker and Employee

No.	Name of Officers	Designation
1.	Rajendra Rajcoomar (alias Yusuf Khan)	Broker
2.	Samantha Sam	Employee

John Fernandes Limited Employees

No.	Name of Officers	Designation	Location
1.	Quintin Wright	Supervisor	John Fernandes Ltd.
2.	Coreen Britton	Customer Service Rep.	John Fernandes Ltd.
3.	Mark Reed	Tally Clerk	John Fernandes Ltd.
4.	Deonarine Samaroo	Labourer	John Fernandes Ltd.
5.	Coral Husbands	Labourer	John Fernandes Ltd.

**APPENDIX III**

**APPROVAL OF US\$3.75 CIF PER CASE BY  
COMMISSIONER GENERAL**

**(PARAGRAPH 28)**

APPENDIX III - (PARAGRAPH 28)

Approval of US\$3.75 CIF per case by Commissioner General

Memo

GRA Secretariat  
Remission Unit

To : Mrs. I. Griffith  
Commissioner (ag)  
Customs & Trade Administration

From : Khurshid Sattaur  
Commissioner-General

Date : March 20, 2007

Subject : **Importation of Polar Beers by Fidelity Investments Inc.**

②  
 Val  
 of duty (EPU, Val  
 of duty)  
 F-7. A. and necessary  
 action, pl.  
 07/03/20

I refer to letter dated March 09, 2007 in which Dr. Joshua Safeek, CEO of Fidelity Investments Inc. expressed disapproval in having his invoice value of Polar beers increased from US\$2.15 to US\$4.50 CIF by the Valuation Section. Several meetings were subsequently held with Mr. R. Beekhoo, Mr. C. Sealey, Mr. I. Ali, Mr. Telesford, the importer, the broker and me to have this matter resolved.

At a meeting convened on March 20, 2007 and attended by Mr. C. Sealey, Mr. I. Ali, Mr. Telesford, Dr. Safeek (importer) and his team, it was agreed that the CIF price for valuation of the imported beer should be increased from US\$ 2.15 to US\$ 3.75 per case. Dr. Safeek has accepted the increased price of US\$ 3.75 per case to bring this matter to a resolution.

In this regard, please take all necessary steps to ensure that the CIF value per case of Polar beer is adjusted to US\$3.75 and that Fidelity Investments Inc's. C72 declaration No. 611 dated 2007/03/06 relating to the importation of Polar beer is processed expeditiously in TRIPS and that the applicable taxes are paid in order to facilitate early clearance of cargo.

With regards,

.....  
**Khurshid Sattaur**  
**Commissioner-General**

cc:

**Mr. C. Sealey, Deputy Commissioner-General**  
**Mr. R. Beekhoo, Deputy Commissioner (ag), VAT & Excise Tax Departments**  
**Mr. I. Ali, Assistant Commissioner, Commercial Operations**

**APPENDIX IV**

**ATTEMPT TO RE-EXPORT BY FIDELITY INVESTMENT INC.**

**(PARAGRAPH 29)**

APPENDIX IV (PARAGRAPH 29)

ATTEMPT TO RE-EXPORT

**ASSESSMENT NOTICE**

**Issued By Customs Station**  
 HQRCU Customs House (Main Office)

**Declaration Number** HQRCU/R3/07/C14586

**No Of Items:** 1.00

**Trader Details**

010071453  
 FIDELITY INVESTMENT INCORPORATED  
 LOT 121, REGENT & ORONOQUE STREETS, GEORGETOWN

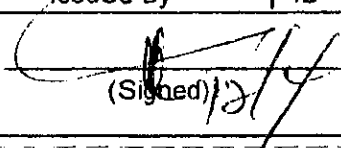
**Declarant/Clearing Agent**

010071453  
 FIDELITY INVESTMENT INCORPORATED

**Date** 4/12/2007

**Time** 4:02:00PM

Taxes Payable	Calculated	Exempted	Deferred	Payable
Customs Admin Charge	100.00			100.00
<b>Total Taxes Assessed</b>				100.00
<b>Total Paid</b>				0.00
<b>Balance Due</b>				100.00

<b>Issued By</b>	<b>ID</b>		<b>Received By</b>		
					
(Signed)			(Signed)		<b>Stamp</b>



1. EXPORTER (NAME-ADDRESS) NO <i>Fidelity Investments Inc. 171 Regent &amp; Exchange St Georgetown.</i>			4. REGIME <i>R3</i>		FOR OFFICIAL USE	
2. IMPORTER/CONSIGNEE (NAME-ADDRESS) NO <i>Polar Bear and Company 10-12 San Juan de Apure Punta Domingo Dominican Rep.</i>			5. TOT. NO. OF PAGES <i>1</i>	6. TOT. NO. PAGES <i>1</i>	7. TOT. OF ITEMS <i>1</i>	
3. DECLARANT (NAME-ADDRESS) NO <i>Fidelity Investments Inc.</i>			8. WAREHOUSE		9. TISHCO	
16. MEANS OF TRANSPORT <i>Sea Express</i>			17. TRANS MODE <i>SEA</i>		18. NATIONALITY <i>USA</i>	
19. D.D.R. / D.D.D. <i>097-01-38</i>			20. ROTATION NO. <i>100</i>		21. BR. OR AWB NO. <i>10</i>	
22. MANIFEST NO. <i>Domestic Item</i>			23. C.P.C. NO.		24. ACCOUNT HOLDER	
25. DESCRIPTION OF GOODS <i>Polar Bear.</i>			27. C.P.C. <i>R34</i>		28. COMMODITY CODE <i>2203.00.10</i>	
29. NET MASS (KG) <i>10000</i>			30. GROSS MASS		31. SUPP. DTY (1) <i>11500000</i>	
32. COUNTRY OF ORIGIN <i>Brazil</i>			33. CUSTOMS VALUE (C\$) <i>6773.315.75</i>		34. DUTY/TAX TYPE <i>Excise</i>	
35. DUTY/TAX BASE			36. BASE AMOUNT \$ <i>6773.315.75</i>		37. RATE <i>75</i>	
38. DUTY/TAX DUE \$			39. LICENCE NO. & EXPIRY DATE		40. SUPP. DTY (2)	
41. NO. & TYPE OF PACKAGES <i>11500000</i>			42. TOTAL DUTY/TAX <i>508</i>		26. MARKS & NOS <i>Serial</i>	
25. DESCRIPTION OF GOODS			27. C.P.C.		28. COMMODITY CODE	
29. NET MASS (KG)			30. GROSS MASS		31. SUPP. DTY (1)	
32. COUNTRY OF ORIGIN			33. CUSTOMS VALUE (C\$)		34. DUTY/TAX TYPE	
35. DUTY/TAX BASE			36. BASE AMOUNT \$		37. RATE	
38. DUTY/TAX DUE \$			39. LICENCE NO. & EXPIRY DATE		40. SUPP. DTY (2)	
41. NO. & TYPE OF PACKAGES			42. TOTAL DUTY/TAX		26. MARKS & NOS	
25. DESCRIPTION OF GOODS			27. C.P.C.		28. COMMODITY CODE	
29. NET MASS (KG)			30. GROSS MASS		31. SUPP. DTY (1)	
32. COUNTRY OF ORIGIN			33. CUSTOMS VALUE (C\$)		34. DUTY/TAX TYPE	
35. DUTY/TAX BASE			36. BASE AMOUNT \$		37. RATE	
38. DUTY/TAX DUE \$			39. LICENCE NO. & EXPIRY DATE		40. SUPP. DTY (2)	
41. NO. & TYPE OF PACKAGES			42. TOTAL DUTY/TAX		26. MARKS & NOS	
43. OTHER CHARGES			44. SUMMARY DUTY/TAX		45. I/We hereby declare that the information and particulars mentioned herein are true and complete and accept fully the conditions and requirements attaching to the use of the C.P.C.s. mentioned herein.	
CODE			DESCRIPTION		AMOUNT	
THIS PAGE			DUTY/TAX B.F.W.D.		TOTAL OTHER CHGS.	
VALIDATED FOR PAYMENT			RATE		DATE	





# THE GUYANA REVENUE AUTHORITY

## Payment Receipt

70537

Date: 4/13/2007

Receipt No: HQRCU/2007/C14893

TIN: 010071453

Name: FIDELITY INVESTMENT INCORPORATED

Payment Type: CASH

Cheque No:

Bank Name:

Item No.	Tax Type	Period	Year	Transaction Type	Amount
1	CUSTOMS	4	2007	PAY CUSTOMS DECLARATION	100
	Tax Code	Declaration Ref / Non-Declaration		Tax	
	SC	HQRCU/R3/07/C14586		100.00	
		Total Tax:		100.00	

Cashier Name: MARIKA MILLER

**APPENDIX V**

**ANALYSIS OF RAID BY  
CUSTOMS AND TRADE ADMINISTRATION**

**(PARAGRAPH 31)**

**APPENDIX VI**

**SYSTEM FLOW CHART**

**(PARAGRAPH 63)**

APPENDIX (PARAGRAPH 31)

Analysis of Raid by C&TA

Fidelity Investments Inc  
Seizure of beverages

**Bond**

Quantity (cs)	No/Case	Item	CIF (US)	CIF (G\$)	Rate of Duty	Duty	Env Tax	Excise	VAT	Total
14225	24	Polar Ice 250 ml	\$4.00	\$11,579,150.00	100%	\$11,579,150	\$3,414,000	\$10,628,920	\$5,952,195	\$31,574,265
38460	24	Polar Beer tin 237 ml	3.75	\$29,349,787.50	100%	\$29,349,788	\$9,230,400	\$27,171,990	\$15,216,314	\$80,968,492
19285	24	Polar Beer bottle 237 ml	3.75	\$14,716,865.63	100%	\$14,716,866	\$4,628,400	\$13,624,853	\$7,629,917	\$40,800,036
1413	24	Polar Maltin 355 ml	2.93144	\$842,922.38	20%	\$168,584	\$339,120	\$0	\$216,100	\$723,805
73383		Total		\$56,488,725.51		\$55,814,388	\$17,611,920	\$51,425,763	\$29,014,527	\$153,866,597

**Delivered (From Records)**

Quantity (cs)	No/Case	Item	CIF (US)	CIF (G\$)	Rate of Duty	Duty	Env Tax	Excise	VAT	Total
4870	24	Polar Ice 250 ml	\$4.00	\$3,964,180.00	100%	\$3,964,180	\$1,168,800	\$3,638,864	\$2,037,764	\$10,802,608
37318	24	Polar Beer tin 237 ml	3.75	\$28,478,298.75	100%	\$28,478,299	\$8,956,320	\$26,365,167	\$14,764,494	\$78,564,279
77165	24	Polar Beer bottle 237 ml	3.75	\$58,886,540.63	100%	\$58,886,541	\$18,519,600	\$54,517,073	\$30,529,561	\$162,452,774
119353		Total		\$91,329,019.38		\$91,329,019	\$28,644,720	\$84,521,104	\$47,331,818	\$251,826,661

**Imported**

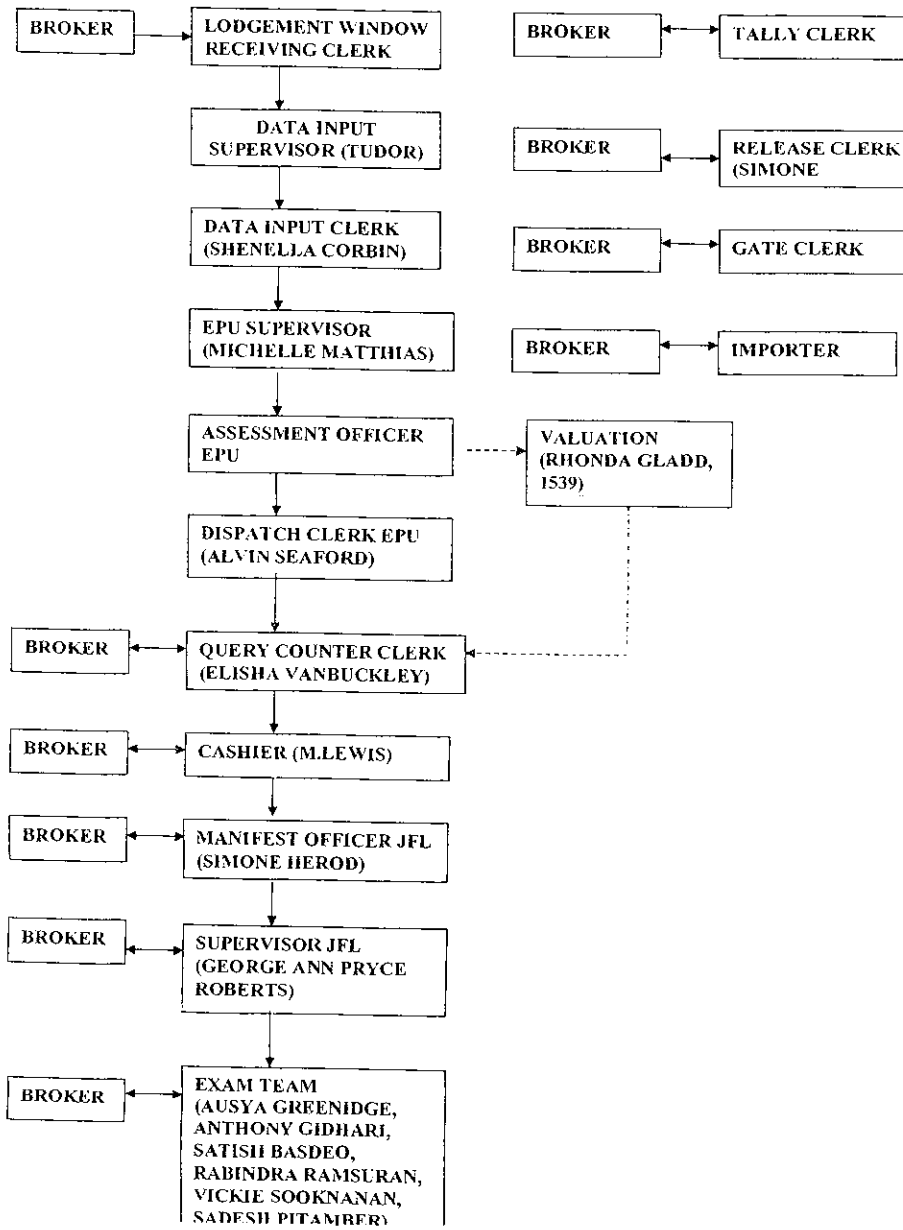
Quantity (cs)	No/Case	Item	CIF (US)	CIF (G\$)	Rate of Duty	Duty	Env Tax	Excise	VAT	Total
30580	24	Polar Beer bottle 237 ml	3.75	\$23,049,675.00	100%	\$23,049,675	\$7,339,200	\$21,375,420	\$11,970,235	\$63,734,530
5280	24	Polar Maltin 355 ml	2.916	\$1,568,875.00	20%	\$313,775	\$1,267,200	\$0	\$503,976	\$2,084,951
576	24	Polar Pilsner Beer Bottles	5.9	\$691,609.00	100%	\$691,609	\$138,240	\$608,583	\$340,807	\$1,779,239
35860		Total		\$25,310,159.00		\$24,055,059	\$8,744,640	\$21,984,003	\$12,815,018	\$67,598,720

**Difference**

Quantity (cs)	No/Case	Item	CIF (US)	CIF (G\$)	Rate of Duty	Duty	Env Tax	Excise	VAT	Total
19095	24	Polar Ice 250 ml	\$4.00	\$15,543,330.00	100%	\$15,543,330	\$4,582,800	\$14,267,784	\$7,989,959	\$42,383,873
75778	24	Polar Beer tin 237 ml	3.75	\$57,828,086.25	100%	\$57,828,086	\$18,186,720	\$53,537,157	\$29,980,808	\$159,532,771
65294	24	Polar Beer bottle 237 ml	3.75	\$49,827,483.75	100%	\$49,827,484	\$15,670,560	\$46,130,211	\$25,832,918	\$137,461,173
160167		Total		\$123,198,900.00		\$123,198,900.00	\$38,440,080.00	\$113,935,152.00	\$63,803,685.12	\$339,377,817.12
-3867	24	Polar Maltin 355 ml	2.93144	-\$725,953	20%	-\$145,191	-\$928,080	\$0	-\$287,876	-\$1,361,146

APPENDIX VI (PARAGRAPH 63)  
SYSTEM FLOW CHART

IMPORTERS



**APPENDIX VII**

**ANALYSIS OF SEVENTEEN C72 ENTRIES**

**(PARAGRAPH 67)**

APPENDIX VII ( Paragraph 67)

Analysis of Seventeen C-72 Customs Entries

No.	Entry No.	Date Received	Declaration Number	Description of Goods	No. of Containers	No. of Cases	Assessment Date	Time Assessed	Time Paid	Date Paid	Date Examine	Examine Officers	Released Date	Released Time	Requested By	Officer	Calc. Note Date
1	1816	12.07.07	C 30036	Asst. Beverages	6	9,348	12.07.07	3:17 p.m.	10:09 a.m.	13.07.07	22.07.07	Karen Bobb Semple	16.07.07	9:32 a.m.	Simone Herod	M. Smartt	16.07.07
2	3161	19.07.07	C 31217	Asst. Beverages	2	3,116	19.07.07	12:42 p.m.	2:23 p.m.	19.07.07	20.07.07	Karen Bobb Semple	19.07.07	3:17 p.m.	Simone Herod	R. Brown	19.07.07
3	3160	19.07.07	C 31222	Asst. Beverages	2	3,116	19.07.07	12:47 p.m.	2:50 p.m.	19.07.07	19.07.07	Karen Bobb Semple	19.07.07	3:15 p.m.	Simone Herod	R. Brown	19.07.07
4	2001	14.09.07	C 36897	Beverages	3	4,128	17.09.07	9:50 a.m.	12:07 p.m.	17.09.07	18.09.07	Karen Bobb Semple	18.09.07	8:41 a.m.	J. Mohamed	R. Brown	10.09.07
5	4706	27.09.07	C 42072	Mixed Flavour Bev.	2	2,752	28.09.07	10:13 a.m.	11:40 AM	28.09.07	01.10.07	Ansysa Greenidge	01.10.07	3:01 p.m.	J. Mohamed	M. Abrams	02.10.07
6	4699	27.09.07	C 42075	Mix. Flav. Aerated Bev.	1	1,376	28.09.07	10:06 a.m.	11:40 a.m.	28.09.07	01.10.07	Ansysa Greenidge	01.10.07	3:00 p.m.	J. Mohamed	M. Abrams	02.10.07
7	5031	29.10.07	C 47219	Mixed Beverages	3	4,128	31.10.07	10:15 a.m.	12:33 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:57 a.m.	Simone Herod	A. Greenidge	06.11.07
8	5029	29.10.07	C 47223	Mixed Beverages	1	1,376	31.10.07	10:17 a.m.	12:37 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:55 a.m.	Simone Herod	A. Greenidge	06.11.07
9	5027	29.10.07	C 47227	Mixed Beverages	3	4,128	31.10.07	10:11 a.m.	12:40 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:48 a.m.	Simone Herod	A. Greenidge	06.11.07
10	5030	05.11.07	C 47221	Mixed Aerated Bev.	2	2,752	05.11.07	11:25 a.m.	12:35 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:48 a.m.	Simone Herod	A. Greenidge	06.11.07
11	5028	05.11.07	C 47225	Beverages	2	2,752	05.11.07	11:31 a.m.	12:34 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	05.11.07	3:13 p.m.	Simone Herod	J. Mohamed	05.11.07
12	689	05.11.07	C 48489	Beverages	1	1,376	05.11.07	11:59 a.m.	12:32 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	05.11.07	3:10 p.m.	Simone Herod	J. Mohamed	05.11.07
13	688	05.11.07	C 48492	Mixed Flavour Drinks	1	1,376	05.11.07	11:58 a.m.	12:38 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:50 a.m.	Simone Herod	A. Greenidge	06.11.07
14	1825	12.11.07	C 49453	Beverages Assorted	2	2,752	12.11.07	11:06 a.m.	12:04 p.m.	12.11.07	12.11.07	A. Girdhari, A. Greenidge, S. Basdeo	12.11.07	2:24 p.m.	Simone Herod	A. Greenidge	12.11.07
15	463	26.11.07	C 52082	Mix. Flav. Aerated Bev.	4	5,504	26.11.07	11:37 a.m.	1:28 p.m.	26.11.07	26.11.07	A. Greenidge, S. Pitamber, V. Sooknanan	26.11.07	2:18 p.m.	Ann Noel	A. Noel	26.11.07
16	2396	14.12.07	C 55364	Beverages	3	4,128	14.12.07	11:55 a.m.	12:20 p.m.	17.12.07	17.12.07	A. Greenidge, R. Ramsarran, S. Basdeo	17.12.07	2:29 p.m.	Simone Herod	J. Mohamed	17.12.07
17	3380	21.12.07	C 56368	Asst. Aerated Bev.	2	2,752	21.12.07	2:47 p.m.	3:48 p.m.	21.12.07	23.12.07	A. Greenidge, R. Ramsarran, S. Basdeo	23.12.07	1:35 p.m.	Simone Herod	J. Mohamed	23.12.07

Entry No.	Examining Officer
1 to 4	- Karen Bob Semple
5 to 6	- Ansysa Greenidge
7 to 14	- A. Girdhari, A. Greenidge, S. Basdeo
15	- A. Greenidge, S. Pitamber, V. Sooknanan
16 to 17	- A. Greenidge, R. Ramsarran, S. Basdeo

Examining Officer	Entries	Containers	No. of Cases
Karen Bobb Semple	4	13	19,708
Ansysa Greenidge	13	27	37,152
A. Girdhari	8	15	20,640
S. Basdeo	10	18	27,570
S. Pitamber	1	4	5,504
V. Sooknanan	1	4	5,504
R. Ramsarran	2	5	6,860

**APPENDIX VIII**

**RECEIPT OF BEERS BY FIDELITY INVESTMENT INC.**

**(PARAGRAPH 70)**



APPENDIX VIII ( Paragraph 70)

Receipt of Beers by Fidelity

Declaration No.	Date Released	Time Released	Information on Cart Note					Information in Importer's Goods Received Book at High & Drysdale				
			Date	Cart Note No.	Received By (Importer/Broker)	Container No.	Seal No. After Examination	Date	Time	Description of Goods	TRUCK No.	
C3D036	16/07/2007	9:32 a.m.	16/07/2007	81322	Allen Jupiter	PDCU 113229-8	48022					
			16/07/2007	81323	Allen Jupiter	MSKU 635441-3	48023					
			16/07/2007	81324	Allen Jupiter	SCMU 401785-1	48019					
			16/07/2007	81319	Allen Jupiter	INBU 478291-0	48020					
			16/07/2007	81320	Allen Jupiter	MSKU 647097-0	48024					
			16/07/2007	81321	Allen Jupiter	TTNU 582032-0	48021					
C31217	19/07/2007	3:17 p.m.	19/07/2007	81277	Allen Jupiter	NDLU 400976-2	48181	20/07/2007	8:30 a.m.	22 Pallets (Bottles) Polar Beers	THH 6128	
C31222	19/07/2007	3:15 p.m.	19/07/2007	81278	Allen Jupiter	TTNU 421436-0	48182	20/07/2007	11:22 a.m.	1 40ft container with Polar Beers	GJJ 6456	
			19/07/2007	81280	Allen Jupiter	PONU 170093-5	48184	20/07/2007	11:40 a.m.	1 40ft container with Polar Beers	GJJ 5516	
			19/07/2007	81279	Allen Jupiter	MSKU 670102-4	48183	20/07/2007	12:30 p.m.	1 40ft container with Beers		
C39697	18/09/2007	8:41 a.m.	18/09/2007	98170	Samantha Sam	PONU 724047-8	52904	18/09/2007	10:00 a.m.	1 40ft container with 22 crates (bottles) Polar Beers		
			18/09/2007	98171	Samantha Sam	MSKU 805268-6	52903	18/09/2007	1:05 p.m.	1 40ft container with Beverages	GKK 7489	
			18/09/2007	98172	Samantha Sam	TTNU 942190-3	52905	18/09/2007	1:28 p.m.	1 40ft container with Beverages	GJJ 8974	
C42072	1/10/2007	3:01 p.m.	2/10/2007	98516	Samantha Sam	INBU 230185-4	51277	2/10/2007	8:50 a.m.	1 40ft container with Polar Beers		
C42075	1/10/2007	3:00 p.m.	2/10/2007	98517	Samantha Sam	TRLU 533988-5	51278	2/10/2007	1:00 p.m.	1 40ft container with Polar Beers	GKK 7489	
			2/10/2007	98515	Samantha Sam	PONU 793854-0	51279	2/10/2007		1 40ft container with Polar Beers		
C47219	6/11/2007	7:57 a.m.	6/11/2007	101341	Samantha Sam	MSKU 616856-7	53226	6/11/2007	8:50 a.m.	Container with Beverages	GJJ 5516	
			6/11/2007	101342	Samantha Sam	MSKU 665247-0	53225	6/11/2007	9:10 a.m.	Container with Beverages	GJJ 8974	
			6/11/2007	101343	Samantha Sam	PONU 133739-4	53230	6/11/2007	10:21 a.m.	Container with Beverages	GJJ 5516	
C47223	6/11/2007	7:55 a.m.	6/11/2007	101349	Samantha Sam	MSKU 656182-7	53227	6/11/2007	11:05 a.m.	Container with Beverages	GJJ 5516	
C47227	6/11/2007	7:48 a.m.	6/10/2007	101344	Samantha Sam	GLDU 045051-8	53228	6/11/2007	1:20 p.m.	Container with Beverages	GJJ 5516	
			6/10/2007	101345	Samantha Sam	GLDU 090872-4	53224	6/11/2007	1:25 p.m.	Container with Beverages	GJJ 8974	
			6/10/2007	101346	Samantha Sam	MSKU 619703-7	53223	6/11/2007	1:00 p.m.	Container with Beverages	GJJ 2815	
C47221	6/11/2007	7:53 a.m.	6/11/2007	101347	Samantha Sam	MAEU 620802-5	53220	6/11/2007	1:40 p.m.	Container with Beverages	GCC 9703	
			6/11/2007	101348	Samantha Sam	MAEU 634588-2	53221	6/11/2007	3:20 p.m.	Container with Beverages		
C47225	5/11/2007	3:13 p.m.	5/11/2007	101215	Allen Jupiter	TRIU 456517-9	53211	5/11/2007	5:05 p.m.	Container with Beverages	GJJ 8974	
			5/11/2007	101216	Allen Jupiter	OCLU 137624-9	53212	5/11/2007	6:15 p.m.	One 40ft Container with Beverages	GJJ 8974	
C48489	5/11/2007	3:10 p.m.	5/11/2007	101217	Allen Jupiter	POCU 109878-4	53210	5/11/2007	3:40 p.m.	One Container with Beverages	GEE 5359	
C48492	6/11/2007	7:50 p.m.	6/11/2007	101340	Samantha Sam	MSKU 612471-9	53221	6/11/2007	12:45 p.m.	Container with Beverages	GKK 7489	
C49453	12/11/2007	2:24 p.m.	12/11/2007	101455	Samantha Sam	SCZU 325143-9	53357	12/11/2007	3:25 p.m.	One 40ft Container with Beverages	GJJ 5516	
			12/11/2007	101456	Samantha Sam	PDNU 165835-2	53358	12/11/2007	3:00 p.m.	One 40ft Container	GJJ 2815	

Declaration No.	Date Released	Time Released	Information on Cart Note				Information in Importer's Goods Received Book at High & Drysdale				
			Date	Cart Note No.	Received By (Importer/Broker)	Container No.	Seal No. After Examination	Date	Time	Description of Goods	TRUCK No.
C52082	26/11/2007	2:18 p.m.	26/11/2007	103434	Samantha Sam.	MSKU 661943-0	53759	26/11/2007	5:20 p.m.	One 40ft Container	GDD 5278
			26/11/2007	103435	Samantha Sam.	MSKU 627059-1	53760	26/11/2007	7:40 p.m.	One 40ft Container (full)	GFF 3175
			26/11/2007	103436	Samantha Sam.	GLDU 047573-2	53761	26/11/2007	6:10 p.m.	One 40ft Container (full)	GKK 7489
			26/11/2007	103437	Samantha Sam.	MAEU 633030-5	53762	26/11/2007	8:35 p.m.	One 40ft Container (full)	GJJ 5516
C55364	17/12/2007	2:29 p.m.	17/12/2007	104104	Samantha Sam.	TRLU 562586-3	58295	17/12/2007	3:50 p.m.	One Container with Beverages	GFF 3173
			17/12/2007	104105	Samantha Sam.	MAEU 607735-2	58296	17/12/2007	3:48 p.m.	One Container with Beverages	GCC 9703
			17/12/2007	104106	Samantha Sam.	PONU 150617-5	58297	17/12/2007	3:45 p.m.	One Container with Beverages	GKK 7489
C56368	23/12/2007	1:23 p.m.	23/12/2007	104320	Samantha Sam.	MSKU 677224-4	58406	23/12/2007	2:35 p.m.	One Container with Beverages	GJJ 2815
			23/12/2007	104319	Samantha Sam.	KNLU 431766-4	58409	23/12/2007	2:05 p.m.	One Container with Beverages	GJJ 8974
C43590	9/10/2007	2:00 p.m.	9/10/2007	98844	H. Mohamed	TRLU-6919790	51516	9/10/2007	4:15 PM	One Container Polar Beer - 22 CRATE Polar Beer	GJJ8974

**APPENDIX IX**

**INVOICE (NO. 235/07) SHOWING 4,752  
CASES OF BEER IMPORTED**

**(PARAGRAPH 72(IX))**

Appendix IX ( Paragraph 72(ix))

Invoice Showing 4,752 Cases of Beer Imported



**REFRESCOS SAN JOSE, C.A**

Centro Empresarial  
Chacao, Edo. Miranda  
Venezuela.

Tel. (58)-412-922-0974

Fax: (58)-414-1618784

Sold to:

KONG INC.  
LOT A OCEANVIEW DRIVE  
RUIVZEIGHT  
WEST COAST DEMERARA  
GUYANA

INVOICE No.  
VZLA, NOVEMBER 27, 2007

4311/07

791283997

REF.:			Price per Case US\$	TOTAL US\$
4311/07	4.752	CASES OF BEVERAGES (POLAR PILSNER BEER IN BOTTLES) 24 BOTTLES PER CASE	2.15	10.217

**Total C&F**

10.217

FREIGHT:  
PORT OF LOADING:  
PORT OF DISCHARGE:  
COUNTRY OF ORIGIN:  
PAYMENT CONDITIONS:

COLLECT  
PUERTO CABELLO  
GUYANA  
VENEZUELA  
90 DAYS CREDIT

GROSS WEIGHT APPROX.:

50478,57 KGS

CONTAINERS Nos.

MSKU 677224-4  
KNLU 431786-4

**REFRESCOS SAN JOSE, C.A**

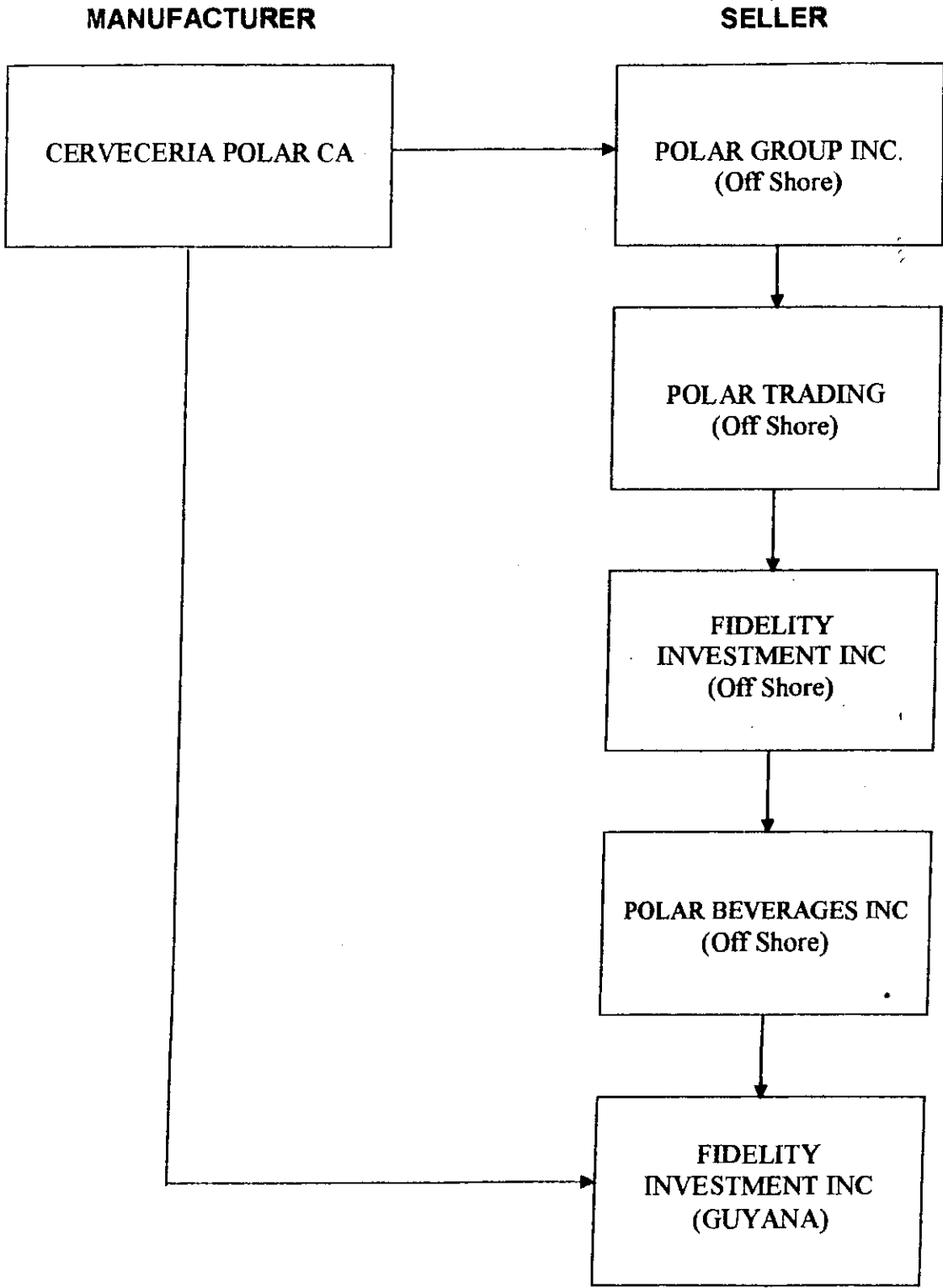
Refrescos San José C.A certifies that the invoiced prices are true and in accordance with the merchandise described above.

**APPENDIX X**

**FLOW CHART SHOWING HOW  
FIDELITY INVESTMENT INC. IMPORT BEERS**

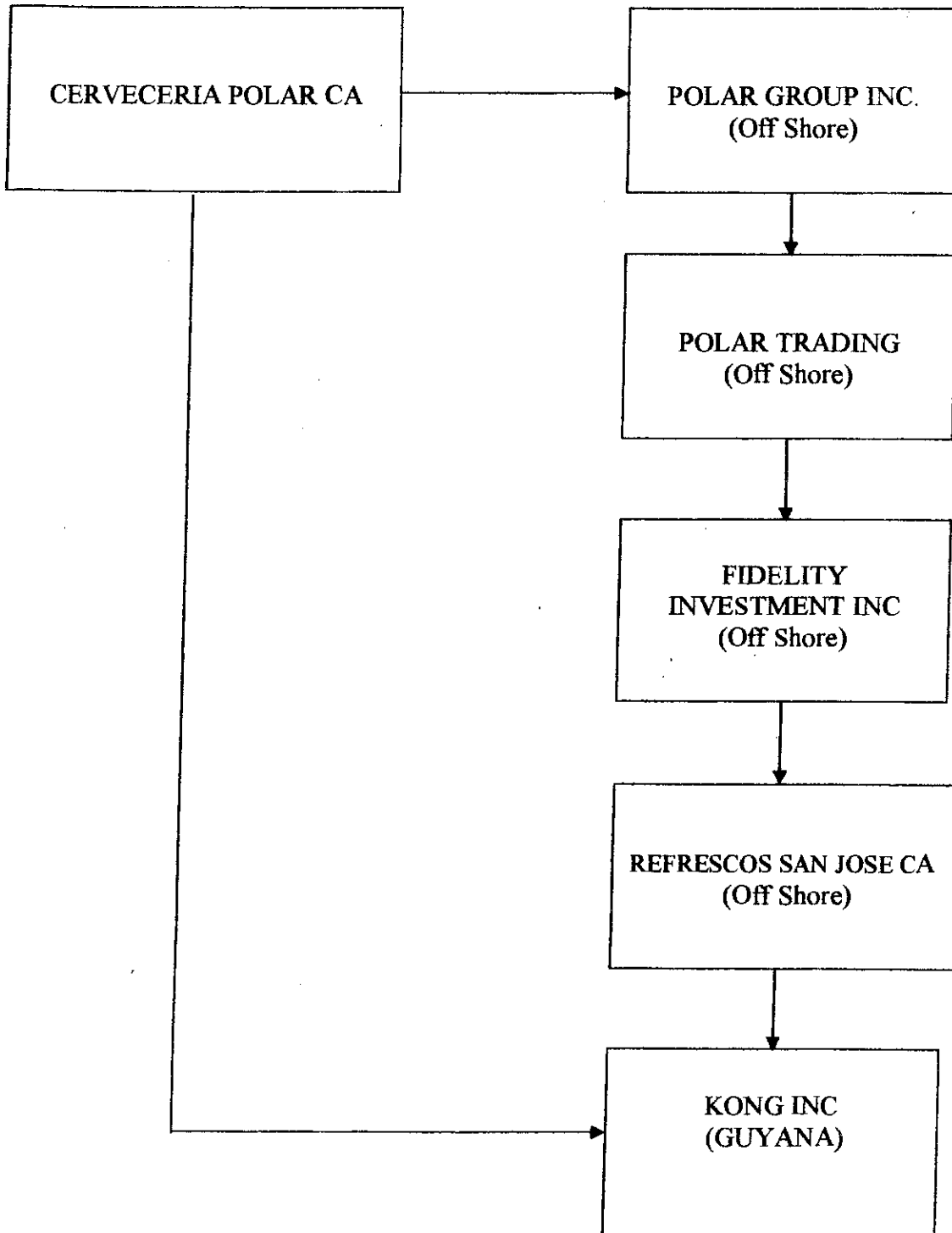
**(PARAGRAPH 77)**

**Appendix X ( Paragraph 77)**  
**Flow Chart Showing Importation of Beer by Fidelity**



**MANUFACTURER**

**SELLER**



**APPENDIX XI**

**ANALYSIS OF MONEY GIVEN TO BROKER (\$156M) VS.  
AMOUNT PAID TO CUSTOMS AND TRADE ADMINISTRATION  
(\$32M)**

**(PARAGRAPH 83)**



Analysis of Money Given to Broker by Kong Inc. to Pay Customs Duties

Declaration No.	Date Money Given to Broker	Amount Given	Taxes Paid to GRA by Broker			Difference Between Amounts Given by Kong Inc & Paid to GRA	Related Container Numbers
			Date Paid	Receipt No.	Amount Paid		
C30036	13/07/2007	19,502,208	13/07/2007	C33134	5,134,866	SMCU-401785-1, POCU113229-8, MSKU635441-3, INBU478291-0, TTNUS82032-0, MSKU647097-0	
C31217	19/07/2007	6,500,736	19/07/2007	C34431	1,711,710		
C31222	19/07/2007	6,500,736	19/07/2007	C34432	1,711,710	NDLU-400976-2, TTNU-421436-0	
C39697	17/09/2007	9,751,104	17/09/2007	C44670	2,347,361	MSKU670102-4, PONU170093-5	
C42072	28/09/2007	10,232,640	28/09/2007	C47855	1,566,279	PONU7240478, MSKU8052686, TTNUS8421903	
C42075	28/09/2007	3,250,368	28/09/2007	C47860	785,182	TRLU-533988-5, INKU-230185-4	
C47219	5/11/2007	15,348,960	5/11/2007	C56621	2,346,331	PONU-793854-0	
C47223	5/11/2007	8,186,950	5/11/2007	C56625	782,177	MSKU6163567, MSKU6652470, PONU1337394	
C47227	5/11/2007	11,010,724	5/11/2007	C56627	2,346,331	MSKU6561827	
C47221	5/11/2007	4,028,452	5/11/2007	C56623	1,564,254	GLDU0450518, GLDU0908724, MSKU6197037	
C47225	5/11/2007	10,326,393	5/11/2007	C56622	1,568,247	MAEU6208025, MAEU6345882	
C48489	5/11/2007	5,116,320	5/11/2007	C56620	786,170	TRIU4565179, OCLU-1376249	
C48492	5/11/2007	5,120,313	5/11/2007	C56626	786,170	POCU1098784	
C48453	12/11/2007	6,514,416	12/11/2007	C57793	1,568,247	MSKU6124719	
C52082	26/11/2007	13,001,472	26/11/2007	C61767	3,132,401	SCZU3251439, PONU1658352	
C55364	17/12/2007	15,348,960	17/12/2007	C66495	2,344,430	MSKU6619430, MSKU6270591, GLDU0475732, MAEU6330305	
C56368	21/12/2007	6,500,736	21/12/2007	C67622	1,564,311	TRIU5625863, MAEU6077352, PONU1506175	
Total		156,241,488			32,046,177	KNLU-431786-4, MSKU-677224-4	

**APPENDIX XII**

**TARIFF**  
**20% - AERATED BEVERAGES 100% - BEERS**

**(PARAGRAPH 91)**

## Appendix XII ( Paragraph 91)

## Tariff

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
22.01	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>			
2201.10.00	Mineral waters and aerated waters:			
2201.10.10	Mineral waters	20%	kg and l	111.011
2201.10.20	Aerated waters	20%	kg and l	111.012
2201.90.00	Other:			
2201.90.10	Ordinary natural waters	20%	kg and l	111.013
2201.90.90	Other	20%	kg and l	111.019
22.02	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>			
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.10.10	Aerated beverages	20%	kg and l	111.021
2202.10.90	Other	20%	kg and l	111.022
2202.90.00	Other:			
2202.90.10	Beverages containing cocoa	20%	kg and l	111.023
2202.90.20	Malt beverages	20%	kg and l	111.024
2202.90.90	Other	20%	kg and l	111.029
2203.00	<b>Beer made from malt.</b>			
2203.00.10	Beer	100%	kg and l	112.31
2203.00.20	Stout	100%	kg and l	112.32
2203.00.90	Other	100%	kg and l	112.39
22.04	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>			
2204.10.00	Sparkling wine	100%	kg and l	112.15
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.00	In containers holding 2 litres or less	100%	kg and l	112.171
2204.29.00	Other:			
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	5%	kg and l	112.172
2204.29.90	Other	100%	kg and l	112.179
2204.30.00	Other grape must	100%	kg and l	112.11
22.05	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>			
2205.10.00	In containers holding 2 litres or less	100%	kg and l	112.131

**APPENDIX XIII**

**TAX PAYABLE IF BEER WAS IMPORTED  
\$321.527M**

**(PARAGRAPH 93)**

Appendix XIII ( Paragraph 93)

Tax Payable Using Invoices Produced By Safeek

No.	Date Received	Declaration No.	No. of Cases	Freight USD	Rate of Exchange	Calculation Using USD4.50 and Including Freight					Total Duties & Taxes Payable
						C.I.F.	Import Duties	Environmental Tax	Excise Tax	V.A.T.	
1	12.07.07	C30036	14,256	12,636	203.50	15,626,358	15,626,358	3,421,440	13,869,662	7,767,011	40,684,471
2	19.07.07	C31217	4,752	4,212	203.50	5,208,786	5,208,786	1,140,480	4,623,221	2,589,004	13,561,490
3	19.07.07	C31222	4,752	4,212	203.50	5,208,786	5,208,786	1,140,480	4,623,221	2,589,004	13,561,490
4	14.09.07	C39697	7,128	6,368	203.25	7,813,743	7,813,743	1,710,720	6,935,282	3,883,758	20,343,504
5	27.09.07	C42072	7,480	4,262	203.25	7,707,647	7,707,647	1,795,200	6,884,197	3,855,150	20,242,194
6	27.09.07	C42075	3,740	2,156	203.25	3,858,905	3,858,905	897,600	3,446,164	1,929,852	10,132,520
7	29.10.07	C47219	11,220	6,318	203.75	11,574,630	11,574,630	2,692,800	10,336,824	5,788,621	30,392,875
8	29.10.07	C47223	3,740	2,106	203.75	3,858,210	3,858,210	897,600	3,445,608	1,929,540	10,130,958
9	29.10.07	C47227	7,128	6,318	203.75	7,822,778	7,822,778	1,710,720	6,942,510	3,887,806	20,363,813
10	05.11.07	C47221	7,480	4,212	203.75	7,716,420	7,716,420	1,795,200	6,891,216	3,859,081	20,261,917
11	05.11.07	C47225	7,480	4,262	203.75	7,726,608	7,726,608	1,795,200	6,899,366	3,863,645	20,284,818
12	05.11.07	C48489	3,740	2,156	203.75	3,868,398	3,868,398	897,600	3,453,758	1,934,104	10,153,860
13	05.11.07	C48492	2,376	2,156	203.75	2,617,780	2,617,780	570,240	2,322,320	1,300,499	6,810,839
14	12.11.07	C49453	4,752	4,262	203.75	5,225,373	5,225,373	1,140,480	4,636,490	2,596,434	13,598,777
15	26.11.07	C52082	9,504	8,474	203.75	10,440,558	10,440,558	2,280,960	9,264,830	5,188,305	27,174,652
16	14.12.07	C55364	11,220	6,368	202.75	11,527,960	11,527,960	2,692,800	10,299,488	5,767,713	30,287,960
17	21.12.07	C56368	4,752	4,262	202.75	5,199,727	5,199,727	1,140,480	4,615,973	2,584,945	13,541,125
		<b>TOTAL</b>	<b>115,500</b>	<b>84,740</b>		<b>123,002,663</b>	<b>123,002,663</b>	<b>27,720,000</b>	<b>109,490,130</b>	<b>61,314,473</b>	<b>321,527,265</b>

Invoice was not produced by Safeek, hence, the number of cases of beers for that invoice was derived by comparing the weights on the related B/L and the B/L of Declaration No. C42072

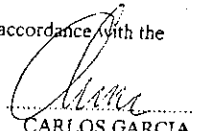

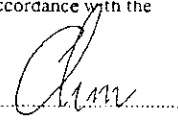
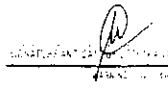
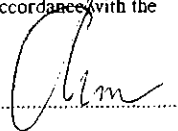
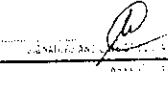
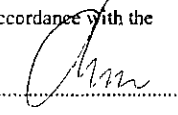
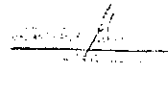
**APPENDIX XIV**

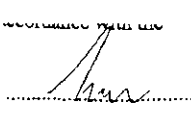
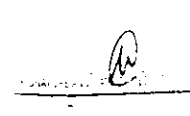
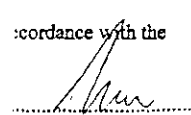
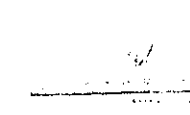
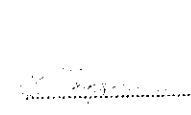

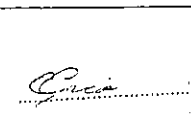
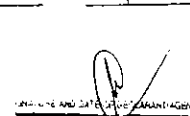
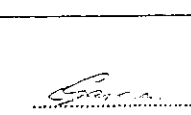

**APPARENT FORGED SIGNATURE ON INVOICES**

**(PARAGRAPH 94(vii))**

APPENDIX XIV (Paragraph 94 (vii))

Apparent Forged Signature on Invoices

No.	Entry No.	Date Received	Declaration Numbr	Description of Goods	No. of Containers	Examine Officers	Requested By	Officer	Call. Note Date	Signature of Export Manager	Signature of Declarant Agent
1	1816	12.07.07	C 30036	Assorted Beverages	6	Karen Bobb Semple	Simone Herod	M. Smartt	16.07.07	<p>d in accordance with the</p>  <p>CARLOS GARCIA EXPORT MANAGER</p>	
2	3161	19.07.07	C 31217	Assorted Beverages	2	Karen Bobb Semple	Simone Herod	1600	19.07.07	<p>accordance with the</p> 	
3	3160	19.07.07	C 31222	Assorted Beverages	2	Karen Bobb Semple	Simone Herod	1600	19.07.07	<p>accordance with the</p> 	
4	2081	14.09.07	C 39697	Beverages	3	Karen Bobb Semple	J. Mehamed	1600	14.09.07	<p>accordance with the</p> 	

No.	Entry No.	Date Received	Declaration Number	Description of Goods	No. of Containers	Examine Officers	Requested By	Officer	Call. Note Date	Signature of Export Manager	Signature of Declarant Agent
5	4706	27.09.07	C 42072	Mixed Flavour Beverages	2	Ansysa Greenidge	J. Mohamed	M. Abrams	02.10.07		
6	4689	27.09.07	C 42075	Mixed Flavour Aerated Beverages	1	Ansysa Greenidge	J. Mohamed	M. Abrams	02.10.07		
14	1825	12.11.07	C 49453	Beverages Assorted	2	A. Girhari, A. Greenidge, S. Basdeo	Simone Herod	1564	12.11.07		
15	463	26.11.07	C 52082	Mixed Flavour Aerated Beverages	4	A. Greenidge, S. Pitamber, V. Sooknanan	Ann Noel	1589	26.11.07		
16	2396	14.12.07	C 55364	Beverages	3	A. Greenidge, R. Ramsarran, S. Basdeo	Simone Herod	1609	17.12.07		



**APPENDIX XV**

**ANGLE OF STAMP ON INVOICE**

**(PARAGRAPH 94(viii))**

**REFRESCOS SAN JOSE, C.A.**  
 Centro Empresarial  
 Chacao, Edif. Miranda  
 Venezuela  
 Tel: (58) 412-922-0974  
 Fax: (58) 414-1618784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rumbourgt,  
 West Coast Demerara,  
 Guyana

INVOICE No. 180/07  
 VZLA, Jun. 28th 2007  
 94232901

REF	QTY	Description	Price per Case US\$	TOTAL US\$
1376	412	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	8.658,00
1740	524	Boxes of Club Soda (Sodium free) 24 cans 335 ml each box.	2.00	10.480,00
<b>Total F.O.B.</b>				<b>19.138,00</b>

Freight: COLLECT  
 PORT OF LOADING: PUERTO CABELLO  
 PORT OF DISCHARGE: GUYANA  
 COUNTRY OF ORIGIN: VENEZUELA  
 PAYMENT CONDITIONS: 90 DAYS CREDIT  
 NET WEIGHT APPROX: 43 146.45 KGS  
 GROSS WEIGHT APPROX: 81 740.6 KGS

CONTAINERS No. NCKD 47901-4 POND 17981-3

**REFRESCOS SAN JOSE, C.A.**  
 Centro Empresarial  
 Chacao, Edif. Miranda  
 Venezuela  
 Tel: (58) 412-922-0974  
 Fax: (58) 414-1618784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rumbourgt,  
 West Coast Demerara,  
 Guyana

INVOICE No. 197/07  
 VZLA, Sept. 14th 2007  
 104138560

REF	QTY	Description	Price per Case US\$	TOTAL US\$
1376	412	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	8.658,00
<b>Total F.O.B.</b>				<b>8.658,00</b>

Freight: COLLECT  
 PORT OF LOADING: PUERTO CABELLO  
 PORT OF DISCHARGE: GUYANA  
 COUNTRY OF ORIGIN: VENEZUELA  
 PAYMENT CONDITIONS: 90 DAYS CREDIT  
 NET WEIGHT APPROX: 43 146.45 KGS  
 GROSS WEIGHT APPROX: 81 740.6 KGS

CONTAINERS No. NCKD 47901-4 POND 17981-3

RefreSCos San Jose C.A certifies that the invoiced prices are true and in accordance with the merchandise described above.

RefreSCos San Jose C.A certifies that the invoiced prices are true and in accordance with the merchandise described above.

REFRESCOS SAN JOSE, C.A. CARLOS GARCIA EXPORT MANAGER

REFRESCOS SAN JOSE, C.A. CARLOS GARCIA EXPORT MANAGER

**REFRESCOS SAN JOSE, C.A.**  
 Centro Empresarial  
 Chacao, Edif. Miranda  
 Venezuela  
 Tel: (58) 412-922-0974  
 Fax: (58) 414-1618784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rumbourgt,  
 West Coast Demerara,  
 Guyana

INVOICE No. 187/07  
 VZLA, Jun. 28th 2007  
 94232920

REF	QTY	Description	Price per Case US\$	TOTAL US\$
1376	1376	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	2.889,60
1740	1740	Boxes of Club Soda (Sodium free) 24 cans 335 ml each box.	2.00	3.480,80
<b>Total F.O.B.</b>				<b>6.370,40</b>

Freight: COLLECT  
 PORT OF LOADING: PUERTO CABELLO  
 PORT OF DISCHARGE: GUYANA  
 COUNTRY OF ORIGIN: VENEZUELA  
 PAYMENT CONDITIONS: 90 DAYS CREDIT  
 NET WEIGHT APPROX: 43 146.45 KGS  
 GROSS WEIGHT APPROX: 81 740.6 KGS

CONTAINERS No. NCKD 47901-4 POND 17981-3

**REFRESCOS SAN JOSE, C.A.**  
 Centro Empresarial  
 Chacao, Edif. Miranda  
 Venezuela  
 Tel: (58) 412-922-0974  
 Fax: (58) 414-1618784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rumbourgt,  
 West Coast Demerara,  
 Guyana

INVOICE No. 193/07  
 VZLA, Sept. 14th 2007  
 104860270

REF	QTY	Description	Price per Case US\$	TOTAL US\$
1376	1376	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	2.889,60
1740	1740	Boxes of Club Soda (Sodium free) 24 cans 335 ml each box.	2.00	3.480,80
<b>Total F.O.B.</b>				<b>6.370,40</b>

Freight: COLLECT  
 PORT OF LOADING: PUERTO CABELLO  
 PORT OF DISCHARGE: GUYANA  
 COUNTRY OF ORIGIN: VENEZUELA  
 PAYMENT CONDITIONS: 90 DAYS CREDIT  
 NET WEIGHT APPROX: 43 146.45 KGS  
 GROSS WEIGHT APPROX: 81 740.6 KGS

CONTAINERS No. NCKD 47901-4 POND 17981-3

RefreSCos San Jose C.A certifies that the invoiced prices are true and in accordance with the merchandise described above.

RefreSCos San Jose C.A certifies that the invoiced prices are true and in accordance with the merchandise described above.

REFRESCOS SAN JOSE, C.A. CARLOS GARCIA EXPORT MANAGER

REFRESCOS SAN JOSE, C.A. CARLOS GARCIA EXPORT MANAGER

**REFRESCOS SAN JOSE, C.A.**  
 Centro Empresarial  
 Chacao, Edif. Miranda  
 Venezuela  
 Tel: (58) 412-922-0974  
 Fax: (58) 414-1618784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rumbourgt,  
 West Coast Demerara,  
 Guyana

INVOICE No. 186/07  
 VZLA, Jun. 28th 2007  
 94232921

REF	QTY	Description	Price per Case US\$	TOTAL US\$
1376	1376	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	2.889,60
1740	1740	Boxes of Club Soda (Sodium free) 24 cans 335 ml each box.	2.00	3.480,80
<b>Total F.O.B.</b>				<b>6.370,40</b>

Freight: COLLECT  
 PORT OF LOADING: PUERTO CABELLO  
 PORT OF DISCHARGE: GUYANA  
 COUNTRY OF ORIGIN: VENEZUELA  
 PAYMENT CONDITIONS: 90 DAYS CREDIT  
 NET WEIGHT APPROX: 43 146.45 KGS  
 GROSS WEIGHT APPROX: 81 740.6 KGS

CONTAINERS No. NCKD 47901-4 POND 17981-3

**REFRESCOS SAN JOSE, C.A.**  
 Centro Empresarial  
 Chacao, Edif. Miranda  
 Venezuela  
 Tel: (58) 412-922-0974  
 Fax: (58) 414-1618784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rumbourgt,  
 West Coast Demerara,  
 Guyana

INVOICE No. 197/07  
 VZLA, Sept. 14th 2007  
 104960280

REF	QTY	Description	Price per Case US\$	TOTAL US\$
1376	1376	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	2.889,60
<b>Total F.O.B.</b>				<b>2.889,60</b>

Freight: COLLECT  
 PORT OF LOADING: PUERTO CABELLO  
 PORT OF DISCHARGE: GUYANA  
 COUNTRY OF ORIGIN: VENEZUELA  
 PAYMENT CONDITIONS: 90 DAYS CREDIT  
 NET WEIGHT APPROX: 43 146.45 KGS  
 GROSS WEIGHT APPROX: 81 740.6 KGS

CONTAINERS No. NCKD 47901-4 POND 17981-3

RefreSCos San Jose C.A certifies that the invoiced prices are true and in accordance with the merchandise described above.

RefreSCos San Jose C.A certifies that the invoiced prices are true and in accordance with the merchandise described above.

REFRESCOS SAN JOSE, C.A. CARLOS GARCIA EXPORT MANAGER

REFRESCOS SAN JOSE, C.A. CARLOS GARCIA EXPORT MANAGER



**REFRESCOS SAN JOSE, C.A.**  
Centro Empresarial  
Chacao, Edif. Miranda  
Venezuela  
Tel: (58) 412-922-0974  
Fax: (58) 414-1618784

9b

Sold to:		INVOICE No.	225/97
KING, INC.		VIA, Oct. 12th	2007
101 A Oceanview Drive,			945514529
Riverside,			
West Coast District,			
Guyana			
REF:	225/97	Price per Case US\$	TOTAL US\$
4 126	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	8.658,00

Total F.O.B. 8.658,00

FRIGHT: PORT OF LOADING: POINT OF DISCHARGE: COUNTRY OF ORIGIN: PAYMENT CONDITIONS: NET WEIGHT APPROX.: GROSS WEIGHT APPROX.: CONTAINERS No. MARI 430023 MARI 430022

Refrescos San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

CARLOS GARCIA



**REFRESCOS SAN JOSE, C.A.**  
Centro Empresarial  
Chacao, Edif. Miranda  
Venezuela  
Tel: (58) 412-922-0974  
Fax: (58) 414-1618784

9a

Sold to:		INVOICE No.	225/97
KING, INC.		VIA, Oct. 09th	2007
101 A Oceanview Drive,			104873400
Riverside,			
West Coast District,			
Guyana			
REF:	225/97	Price per Case US\$	TOTAL US\$
1 176	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.19	2.889,60

Total F.O.B. 2.889,60

FRIGHT: PORT OF LOADING: POINT OF DISCHARGE: COUNTRY OF ORIGIN: PAYMENT CONDITIONS: NET WEIGHT APPROX.: GROSS WEIGHT APPROX.: CONTAINERS No. MARI 430027

Refrescos San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

CARLOS GARCIA



**REFRESCOS SAN JOSE, C.A.**  
Centro Empresarial  
Chacao, Edif. Miranda  
Venezuela  
Tel: (58) 412-922-0974  
Fax: (58) 414-1618784

97

Sold to:		INVOICE No.	221/07
KING, INC.		VIA, Oct. 12th	2007
101 A Oceanview Drive,			942915322
Riverside,			
West Coast District,			
Guyana			
REF:	221/07	Price per Case US\$	TOTAL US\$
4 126	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	8.658,00

Total F.O.B. 8.658,00

FRIGHT: PORT OF LOADING: POINT OF DISCHARGE: COUNTRY OF ORIGIN: PAYMENT CONDITIONS: NET WEIGHT APPROX.: GROSS WEIGHT APPROX.: CONTAINERS No. GLBU 940914 GLBU 940914

Refrescos San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

CARLOS GARCIA



**REFRESCOS SAN JOSE, C.A.**  
Centro Empresarial  
Chacao, Edif. Miranda  
Venezuela  
Tel: (58) 412-922-0974  
Fax: (58) 414-1618784

95

Sold to:		INVOICE No.	213/97
KING, INC.		VIA, Oct. 08th	2007
101 A Oceanview Drive,			945512231
Riverside,			
West Coast District,			
Guyana			
REF:	213/97	Price per Case US\$	TOTAL US\$
2 192	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	3.16	5.779,20

Total F.O.B. 5.779,20

FRIGHT: PORT OF LOADING: POINT OF DISCHARGE: COUNTRY OF ORIGIN: PAYMENT CONDITIONS: NET WEIGHT APPROX.: GROSS WEIGHT APPROX.: CONTAINERS No. MARI 430023 MARI 430022

Refrescos San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

CARLOS GARCIA



**REFRESCOS SAN JOSE, C.A.**  
Centro Empresarial  
Chacao, Edif. Miranda  
Venezuela  
Tel: (58) 412-922-0974  
Fax: (58) 414-1618784

9

Sold to:		INVOICE No.	121/07
KING, INC.		VIA, Oct. 11th	2007
101 A Oceanview Drive,			104897360
Riverside,			
West Coast District,			
Guyana			
REF:	121/07	Price per Case US\$	TOTAL US\$
2 192	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	5.779,20

Total F.O.B. 5.779,20

FRIGHT: PORT OF LOADING: POINT OF DISCHARGE: COUNTRY OF ORIGIN: PAYMENT CONDITIONS: NET WEIGHT APPROX.: GROSS WEIGHT APPROX.: CONTAINERS No. MARI 430029 MARI 430029

Refrescos San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

CARLOS GARCIA



**REFRESCOS SAN JOSE, C.A.**  
Centro Empresarial  
Chacao, Edif. Miranda  
Venezuela  
Tel: (58) 412-922-0974  
Fax: (58) 414-1618784

9

Sold to:		INVOICE No.	178/07
KING, INC.		VIA, Oct. 09th	2007
101 A Oceanview Drive,			104897775
Riverside,			
West Coast District,			
Guyana			
REF:	178/07	Price per Case US\$	TOTAL US\$
1 216	Boxes of Mixed Flavours Aerated Beverages 24 Plastic Bot. 590 ml each box.	2.10	2.889,60

Total F.O.B. 2.889,60

FRIGHT: PORT OF LOADING: POINT OF DISCHARGE: COUNTRY OF ORIGIN: PAYMENT CONDITIONS: NET WEIGHT APPROX.: GROSS WEIGHT APPROX.: CONTAINERS No. MARI 430914 MARI 430914

Refrescos San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

CARLOS GARCIA

REFRESCOS SAN JOSE, C.A.  
 Centro Empresarial  
 Chuaca, Edo Miranda  
 Venezuela  
 Tel: (58) 414 922 0974  
 Fax: (58) 414 1818784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rummage,  
 West Coast Demerara,  
 Guyana.

INVOICE No: 216/07  
 VELA Oct 11th 2007  
 19443229

REF:	Price per Case US\$	TOTAL US\$
216/07	2.18	2,085.60
Boxes of Mixed Flavours Aromatic Beverages 24 Plastic Bot. 500 ml each box.		
Total F.O.B.		2,089.00

COLLECT: PUEBLO CABELLO GUYANA VENEZUELA 90 RAY'S CREDIT 3970 JAMES 2000 570 KCS

CONTAINERS No: MSNK142719

Refreco San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

REFRESCOS SAN JOSE, C.A.

REFRESCOS SAN JOSE, C.A.  
 Centro Empresarial  
 Chuaca, Edo Miranda  
 Venezuela  
 Tel: (58) 414 922 0974  
 Fax: (58) 414 1818784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rummage,  
 West Coast Demerara,  
 Guyana.

INVOICE No: 314/07  
 VELA Nov 15th 2007  
 199791287

REF:	Price per Case US\$	TOTAL US\$
314/07	2.18	2,068.80
Boxes of Mixed Flavours Aromatic Beverages 24 Plastic Bot. 500 ml each box.		
Total F.O.B.		2,068.80

COLLECT: PUEBLO CABELLO GUYANA VENEZUELA 90 RAY'S CREDIT 3970 JAMES 2000 570 KCS

CONTAINERS No: TRR1 525831 MADEU 507752 PNNU 1306175

Refreco San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

REFRESCOS SAN JOSE, C.A.

REFRESCOS SAN JOSE, C.A.  
 Centro Empresarial  
 Chuaca, Edo Miranda  
 Venezuela  
 Tel: (58) 414 922 0974  
 Fax: (58) 414 1818784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rummage,  
 West Coast Demerara,  
 Guyana.

INVOICE No: 235/07  
 VELA Oct 15th 2007  
 196279453

REF:	Price per Case US\$	TOTAL US\$
235/07	2.10	5,779.20
Boxes of Mixed Flavours Aromatic Beverages 24 Plastic Bot. 500 ml each box.		
Total F.O.B.		5,779.20

COLLECT: PUEBLO CABELLO GUYANA VENEZUELA 90 RAY'S CREDIT 3970 JAMES 2000 570 KCS

CONTAINERS No: MSNK142719

Refreco San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

REFRESCOS SAN JOSE, C.A.

REFRESCOS SAN JOSE, C.A.  
 Centro Empresarial  
 Chuaca, Edo Miranda  
 Venezuela  
 Tel: (58) 414 922 0974  
 Fax: (58) 414 1818784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rummage,  
 West Coast Demerara,  
 Guyana.

INVOICE No: 411/07  
 VELA Nov 27 th 2007  
 191293997

REF:	Price per Case US\$	TOTAL US\$
411/07	2.10	5,779.20
Boxes of Mixed Flavours Aromatic Beverages 24 Plastic Bot. 500 ml each box.		
Total F.O.B.		5,779.20

COLLECT: PUEBLO CABELLO GUYANA VENEZUELA 90 RAY'S CREDIT 3970 JAMES 2000 570 KCS

CONTAINERS No: TRR1 525831 MADEU 507752 PNNU 1306175

Refreco San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

REFRESCOS SAN JOSE, C.A.

REFRESCOS SAN JOSE, C.A.  
 Centro Empresarial  
 Chuaca, Edo Miranda  
 Venezuela  
 Tel: (58) 414 922 0974  
 Fax: (58) 414 1818784

Sold to:  
 KONG, INC.  
 Lot A Oceanview Drive,  
 Rummage,  
 West Coast Demerara,  
 Guyana.

INVOICE No: 143/07  
 VELA Oct 15th 2007  
 128739979

REF:	Price per Case US\$	TOTAL US\$
143/07	2.10	13,558.40
Boxes of Mixed Flavours Aromatic Beverages 24 Plastic Bot. 500 ml each box.		
Total F.O.B.		13,558.40

COLLECT: PUEBLO CABELLO GUYANA VENEZUELA 90 RAY'S CREDIT 3970 JAMES 2000 570 KCS

CONTAINERS No: MSNK1 427091 GLEU 817915 MADEU 873985

Refreco San Jose C.A. certifies that the invoiced prices are true and in accordance with the merchandise described above.

REFRESCOS SAN JOSE, C.A.

REFRESCOS SAN JOSE, C.A.

**APPENDIX XVI**

**AMOUNT PAID BY  
FIDELITY INVESTMENT INC. /KONG INC. - \$152M**

**(PARAGRAPH 97)**



# THE GUYANA REVENUE AUTHORITY

## Payment Receipt

341249

Date: 4/7/2008

Receipt No: HQRCU/2008/C22835

TIN: 010071453

Name: FIDELITY INVESTMENT INCORPORATED

Payment Type: CHEQUE

Cheque No: 459388

Bank Name: BANK OF BARODA

Item.	Type	Period/Year	Transaction Type	REF	Amount
1	CUSTOMS	4 2008	5011 IMPORT DUTY		27,570,983
2	CUSTOMS	4 2008	5071 ENVIRONMENTAL TAX		8,649,702
3	CUSTOMS	4 2008	506 EXCISE DUTY		25,516,667
4	CUSTOMS	4 2008	505 VAT		14,289,333
<b>Total</b>					<b>76,026,684</b>

Cashier Name: MALISA LEWIS

# RECEIPT VOUCHER

Executing Agency: Guyana Revenue Authority

Payable at: C&TA

Date	Register/Cash Sales Voucher #	Bank Deposit Slip #
07 April 2008		

Payer Information	121 Regent and Oronoque Streets, Bourda, Georgetown	Payer Name: Fidelity Investment Inc.	TIN Number 010071453
-------------------	-----------------------------------------------------	-----------------------------------------	-------------------------

Description

*Money to be deposited in revenue account*

Fund	Organisation Unit	Activity	Project Sub Component	Location	Line Item	Particulars	Amount G\$
						<b>Being payment on 36,040.5 cases of imported polar beers:</b>	
						- Import duty	\$27,570,982.50
						- Environmental Tax	\$8,649,702.00
						- Excise Tax	\$25,516,666.50
						- VAT	\$14,289,333.00
<b>Total</b>							<b>\$76,026,684.00</b>

To the Accountant General

Please receive the sum of seventy six million and twenty six thousand six hundred and eighty four dollars

Being: Being payment on 36,040.5 cases of imported polar beers

PREPARED BY: Levoy Taljit

ENTERED IN RECEIPT REGISTER BY: .....

.....  
SIGNATURE OF AGENCY CASHIER

.....  
NAME IN BLOCK LETTERS

.....  
DATE



# THE GUYANA REVENUE AUTHORITY

## Payment Receipt

341834

Date: 4/7/2008

Receipt No:

HQRCU/2008/C23054

TIN: 010316510

Name: KONG INCORPORATED

Payment Type: CHEQUE

Cheque No: 459389

Bank Name: BANK OF BARODA

Item.	Type	Period/Year	Transaction Type	REF	Amount
1	CUSTOMS	4 2008	5011 IMPORT DUTY		27,570,982
2	CUSTOMS	4 2008	5071 ENVIRONMENTAL TAX		8,649,702
3	CUSTOMS	4 2008	506 EXCISE DUTY		25,516,667
4	CUSTOMS	4 2008	505 VAT		14,289,334
<b>Total</b>					<b>76,026,684</b>

Cashier Name: MALISA LEWIS



# RECEIPT VOUCHER

Executing Agency: Guyana Revenue Authority

Payable at: C&TA

Date	Register/Cash Sales Voucher #	Bank Deposit Slip #
17 April 2008		

Payer Information	Lot A Ocean View Drive, Ruimzeight, W.C.D	Payer Name: KONG INC.	TIN Number 010316510
-------------------	-------------------------------------------	--------------------------	-------------------------

Description

Fund	Organisation Unit	Activity	Project Sub Component	Location	Line Item	Particulars	Amount G\$
						Being full payment on 36,040.5 cases of imported Polar Beers	
						- Import Duty	\$27,570,982.00
						-Environmental Tax	\$8,649,702.00
						- Excise Tax	\$25,516,666.50
						- VAT	\$14,289,333.00
<b>Total</b>							<b>\$76,026,684.00</b>

To the Accountant General

Please receive the sum of seventy six million and twenty six thousand six hundred and eighty four dollars  
 Being: Being full payment of Import Duties, Environmental Tax, Excise Tax & VAT on 36,040.5 cases of imported polar beers

PREPARED BY: Kester Vannooten

ENTERED IN RECEIPT REGISTER BY: .....

.....  
SIGNATURE OF AGENCY CASHIER

*Kong Inc*  
.....  
NAME IN BLOCK LETTERS

08 10 07  
.....  
DATE

**APPENDIX XVII**

**ANALYSIS OF SEVEN ENTRIES SENT TO THE  
DIRECTOR OF PUBLIC PROSECUTION**

**(PARAGRAPH 102)**

APPENDIX XVII ( Paragraph 102)

Analysis of C-72 Customs Entries

No.	Entry No.	Date Received	Declaration Number	Description of Goods	No. of Containers	No. of Cases	Assessment Date	Time Assessed	Time Paid	Date Paid	Date Examine	Examine Officers	Released Date	Released Time	Requested By	Officer	Calc. Note Date
7	5031	29.10.07	C 47219	Mixed Beverages	3	4,128	31.10.07	10:19 a.m.	12:33 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:57 a.m.	Simone Herod	A. Greenidge	06.11.07
8	5029	29.10.07	C 47223	Mixed Beverages	1	1,376	31.10.07	10:17 a.m.	12:37 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:56 a.m.	Simone Herod	A. Greenidge	06.11.07
9	5027	29.10.07	C 47227	Mixed Beverages	3	4,128	31.10.07	10:11 a.m.	12:40 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:48 a.m.	Simone Herod	A. Greenidge	06.10.07
10	5030	05.11.07	C 47221	Mixed Aerated Bev.	2	2,752	05.11.07	11:25 a.m.	12:35 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:53 a.m.	Simone Herod	A. Greenidge	06.11.07
11	5028	05.11.07	C 47225	Beverages	2	2,752	05.11.07	11:31 a.m.	12:34 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	05.11.07	3:13 p.m.	Simone Herod	J. Mohamed	05.11.07
12	689	05.11.07	C 48489	Beverages	1	1,376	05.11.07	11:59 a.m.	12:32 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	05.11.07	3:10 p.m.	Simone Herod	J. Mohamed	05.11.07
13	688	05.11.07	C 48492	Mixed Flavour Drinks	1	1,376	05.11.07	11:58 a.m.	12:38 p.m.	05.11.07	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:50 a.m.	Simone Herod	A. Greenidge	06.11.07

**APPENDIX XVIII**

**ANALYSIS OF STATEMENTS MADE BY  
OFFICERS CLEARING CONTAINERS**

**(PARAGRAPH 139)**

APPENDIX XV/II - (Paragraph 139)

Analysis of Statements Made

Name of Officer/ Designation/Location	No. of C 72s'	No. & Size of Containers	No. of Cases	Percentage of Examination	Modus Operandi of Examination	Description of Goods			With Whom Examination Was Done		Other Comments
						Package	Colour	Size	Name of Officer	No. of Containers	
<u>Officers who inspected the containers</u>											
Sadesh Pitamber, Internal Affairs Investigator, Internal Affairs Division	1	4-40'	5,504	50-75%	Based on statement taken by the Police, he stated that the two front rows of cases were removed by porters & he stood on his toes & looked into the container where he saw the row behind was coloured drinks packed in plastic cases.	Card- board & plastic case	Various colours (such as red, orange)	Cannot remember the size of the bottle but said there were 24 bottles in a case	Greenidge Sooknanan	4 4	1. When the examination team arrived, the containers were already opened. 2. The team did NOT see the necessity to empty the containers.
Rabindra Ramsuran, Internal Affairs Investigator, Internal Affairs Division	2	5-40'	6,880	50-75%	Based on statement taken by the Police, he stated that two pallets Pulled forward and then did estimation count. Containers were neatly packed so the examination team could have seen in and ensure that what was on the invoice was indeed in the containers.	Wrapped in Plastic	Green, yellow, orange, red and clear colour	60-65 cases per pallet; 10- 11 pallets in a row; 2 rows in a container	Greenidge Basdeo	5 5	An Agent (Indian Male) was present when the examination was done.
Satesh Basdeo, Customs Officer II, Import Verification Unit	10	20-40'	27,520	50-75%	Took out a few pallets because of how the containers were packed, was able to see into the container and verify items with what was on the invoices.	Cases were made of complete plastic	Red, green, orange and a dark colour	590 ml	Greenidge, Girdhari and Ramsuran	20 15 5	Ausya Greenidge stated that the containers were not destuffed 50%. A. Girdhari when questioned by the Task Force Stated that the containers were destuffed 50%.
Vickie Sooknanan, Customs Officer II, Import Verification Unit	1	4-40'	5,504	50-75%	The first row of each container was removed so that he could have seen halfway into the containers. (When questioned by the Task Force, he said that the containers were propped up and that he had to pack cases taken out of the container and stood on them to see in the containers.	Cases were made of a piece of cardboard and the top was plastic	Red, green, white and a dark brown colour	590ml	Greenidge Pitamber	4 4	Ausya Greenidge when questioned by the Task Force stated that he (Vickie) jumped into the container and checked the beverages.

Name of Officer/ Designation/Location	No. of C- 72s'	No. & Size of Containers	No. of Cases	Percentage of Examination	Modus Operandi of Examination	Description of Goods			With Whom Examination		Other Comments
						Package	Colour	Size	Name of Officer	No. of Containers	
Ausya Greenidge, Customs Officer I, John Fernandes Terminal	13	27-40'	37,152	50-75%	Based on Statement submitted, she did not state how examination was done but stated that 50% examinations were done. However, when questioned by the Task Force she said that the Broker would discharge about two crates and that the other Officers would jump up and count the beverage. She added that the containers were packed halfway up.	Cannot remember	Cannot remember	Did not examine drinks to see size	Girdhari Basdeo Pitamber Ramsuran Sooknanan	15 20 4 5 4	She did not give answers to most of the questions asked by the Task Force, stating that she cannot remember. She did not give a written statement to the Task Force nor the Police. She examined two containers by herself prior to TRIPS.
Anthony Girdhari, Customs Officer I (ag.), Enforcement Division	8	15-40'	20,640	50-75%	Statement given based on questions by the Police did not reveal how containers were examined. However, when questioned by the Task Force, he stated that the containers were destuffed 50%.	Did not state	Task Force - Grape & orange but there may have been other colours	Did not state	Greenidge Basdeo	15 15	Ausya Greenidge & Satesh Basdeo when questioned by the Task Force stated that the containers were not destuffed 50%.
Karen Bobb-Semple, Customs Officer I, John Fernandes Terminal	4	13-40'	19,708	TRIPS was NOT used for examination	Based on a statement she submitted on her own free will, she stated that she just checked the containers to satisfy herself that assorted beverages were inside of them. In addition, she stated that as for the quantity and sizes as quoted on the invoices, she could not say. She further stated that she could not remember what percentage of examination was done and whether any representative from IAD or Enforcement or the Agent was present at the time of the examination.	Cannot remember	Cannot remember what drinks look like	Cannot remember what drinks look like			She did not give answers to most of the questions asked by the Task Force, stating that she cannot remember. She did not give a written statement to the Task Force nor the Police. All examinations done by herself prior to TRIPS. She added that if any Officer was present at the time of the examination, they would have been required to sign the C- 72.

**APPENDIX XIX**

**ANALYSIS OF TIME TAKEN TO CLEAR CONTAINERS**

**(PARAGRAPH 141)**

Appendix XIX (Paragraph 141)

Analysis of C-72 Customs Entries/Tally Sheet

No.	Entry No.	Date Received	Declaration Number	Description of Goods	No. of Containers	No. of Cases	Date Examined	Examine Officers	Released Date	Time Released	Tally Sheet Date	Container No.	Original Seal No.	New Seal No.	Instructions	Time Commenced	Time Finished	No. of Minutes
1	1816	27.07.07	C30938	Asst. Beverages	8	9,348	22.07.07	Karen Bobb Semple	16.07.07	9:32 a.m.	05.07.07	JNBU 476291-0 MSKU 847097-0 TTNU 582032-8 POCU 113229-8 MSKU 63544-1-3 SCMU 401785-1	0594946 48024 0594950 48021 0594947 48072 0594949 48023 0594945 48019	Open for Customs examination STC Beverages	-	-	-	
2	3161	19.07.07	C 31217	Asst. Beverages	2	3,116	20.07.07	Karen Bobb Semple	19.07.07	3:17 p.m.	19.07.2007	NDLU 400976-2 TTNU4214360	0593435 0593440	48181 48182	Open for Customs examination STC Beverages	-	-	-
3	3160	19.07.07	C 31222	Asst. Beverages	2	3,116	19.07.07	Karen Bobb Semple	19.07.07	3:15 p.m.	19.07.2007	MSKU 670102-4 PONU 170093-5	059357-8 0593573	48183 48184	Open for Customs examination STC Beverages	-	-	-
4	2081	14.09.07	C 39697	Beverages	3	4,128	18.09.07	Karen Bobb Semple	18.09.07	8:41 a.m.	07.09.2007	MSKU 805268-6 PONU 724047-8 TINU 942190-3	1637084 1637095 1637096	52903 52904 52905	Open for Customs examination STC Beverages	8:16	9:12	56
5	4706	27.09.07	C 42972	Mixed Flavour Bev	2	2,752	01.10.07	Ansyia Greenidge	01.10.07	3:01 p.m.	02.10.2007	TNBU 230105-4 TRLU 533986-5	1636761 1636762	51277 51278	Open for Customs examination STC Beverages	7:38	7:59	21
6	4699	27.09.07	C 42075	Mix. Flav. Aerated Bev.	1	1,376	01.10.07	Ansyia Greenidge	01.10.07	3:00 p.m.	02.10.2007	PONU 7938540	1636672	51279	Open for Customs examination STC Beverages	8:03	8:21	18
7	5031	29.10.07	C 47219	Mixed Beverages	3	4,120	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:57 a.m.	05.10.07	PONU-1337394 MSKU-6183567 MSK2-6652470	1635920 1843032 1643033	53230 53226 53225	Verify seal as per BL STC Beverages - do - - do -	15:30 15:30 15:30	15:45 15:45 15:45	15 15 15
8	5029	29.10.07	C 47233	Mixed Beverages	1	1,376	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:56 a.m.	05.11.07	MSKU-6561827	1635940	53228	Verify seal as per BL	15:30	15:45	15
9	5027	29.10.07	C 47227	Mixed Beverages	3	4,120	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:48 a.m.	05.11.07	GLDU 090872-4 GLDU 0450518 MSKU 6197037	1643039 1643037 1643038	53224 53228 53223	Verify seal as per BL STC Beverages	15:30 15:30 15:30	15:45 15:45 15:45	15 15 15



No.	Entry No.	Date Received	Declaration Number	Description of Goods	No. of Containers	No. of Cases	Date Examine	Examine Officers	Released Date	Time Released	Tally Sheet Date	Container No.	Original Seal No.	New Seal No.	Instructions	Time Commenced	Time Finished	No. of Minutes
10	5830	05.11.07	C 47221	Mixed Aerated Bev	2	2,752	05.11.07	A. Girdhan, A. Greenidge, S. Basdeo	06.11.07	7:53 a.m.	05.11.07	MAEU 0288025 MAEU 6345882	1635939 1635832	53720 53221	Verify seal as per BL STC Beverages	15:30 15:30	15:45 15:45	15 15
11	5028	05.11.07	C 47220	Beverages	2	2,752	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	05.11.07	3:13 p.m.	05.11.07	TRLU 455517-9 OCLU 137624-9	1635919 1636009	53211 53212	Verify seal as per BL for Customs examination STC Beverages	15:13	15:21	8
12	689	05.11.07	C 48489	Beverages	1	1,376	05.11.07	A. Girdhan, A. Greenidge, S. Basdeo	05.11.07	3:10 p.m.	05.11.07	POCU 1098784	1637542 1635831	53210	Verify seal as per BL for Customs examination STC Beverages	14:48	14:48	0
13	688	05.11.07	C 48492	Mixed Flavour Drinks	1	1,376	05.11.07	A. Girdhari, A. Greenidge, S. Basdeo	06.11.07	7:50 a.m.	05.11.07	MSKU 8124719	1643036	53227	Verify seal as per BL STC Beverages	15:30	15:45	15
14	1825	12.11.07	C 49453	Beverages Assorted	2	2,752	12.11.07	A. Girdhari, A. Greenidge, S. Basdeo	12.11.07	2:24 p.m.	11.12.2007	PONU 1658352 SCZU3251439	1643000 1643079	53358 53357	Open for Customs examination STC Beverages	1:15 p.m.	1:30 p.m.	15
15	463	28.11.07	C 52082	Mix. Flav. Aerated Bev.	4	5,504	28.11.07	A. Greenidge, S. Pilamber, V. Sooknanan	26.11.07	2:18 p.m.	26.11.2007	MSKU 861943-0 NSKU 627059-1 GLDU047573-2 MAEU8330305	1642264 1842262 1642267 1642269	53758 53780 53761 53782	Open for Customs examination STC Beverages	14:38	14:52	14
16	2388	14.12.07	C 55364	Beverages	3	4,128	17.12.07	A. Greenidge, R. Ramsarran, S. Basdeo	17.12.07	2:29 p.m.	17.12.2007	TRLU 5825863 MAEU 6077352 PONU 1506175	1642282 1642742 1642221	58295 58296 58297	Open for Customs examination STC Beverages	13:20	14:20	60
17	3380	21.12.07	C 58368	Assi. Aerated Bev.	2	2,752	23.12.07	A. Greenidge, R. Ramsarran, S. Basdeo	23.12.07	1:35 p.m.	23.12.2007	KNLU 4317864 MSKU 6772244	1608203 1608204	58408 58405	Open for Customs examination STC Beverages	12:50	13:01	11

# JOHN FERNANDES LTD.

DATE: 05-11-07

EX. M.V. PALAMERES

D.O.R. 03-11-07

COMMENCED: 15:30 pm

FINISHED 18:45 pm

SIZE: 71x40

TYPE: DV

MARKS

REMARKS

VERITY SEAL WAS PER 13L  
STL

067979

CONTAINER NO. MSKU65682 SEAL NO: 1638940 NEW SEAL 53448

VAB

CLERK: SA

# JOHN FERNANDES LTD.

DATE: 05-10-07

EX. M.V. PALAMBEDES

D.O.R. 03-11-07

COMMENCED: 15:30 PM

FINISHED 15:45 PM

SIZE:

TYPE: DV

MARKS	REMARKS
KONG INC	VERITY STC
	SEAL: AS PER BL BEVERAGES
SITE	067960

CONTAINER NO. POUU-133739-4 SEAL NO: 1635920 NEW SEAL 53230

LAB HUSBANDS

CLERK: [Signature]

# JOHN FERNANDES LTD.

DATE: 05-11-07

EX. M.V. PALAMBEDES

D.O.R. 03-11-07

COMMENCED: 15:30 PM

FINISHED 15:45 PM

SIZE: 01X10

TYPE: DV

MARKS	REMARKS
KONG INC	VERITY STC
	SEAL AS PER BL BEVERAGES
SITE #	067965

CONTAINER NO. MSKU-616356 SEAL NO: 1635936 NEW SEAL 53226

# JOHN FERNANDES LTD.

DATE: 05-11-07

EX. M.V. PALM BEES

D.O.R. 03-11-07

COMMENCED: 15:30 pm

FINISHED 15:45 pm

SIZE: 01400

TYPE: DV

MARKS

REMARKS

Kona inc

VERITY

SEAL AS PER BC

ETC

BEVERAGES

SITE # 1

CONTAINER NO. MSKU-665249 SEAL NO:

NEW SEAL 59225

CLERK:



# JOHN FERNANDES LTD.



DATE: 05-11-07

EX. M.V. PALAMEDES

D.O.R. 03-11-07

COMMENCED: 15:30 pm

FINISHED 15:45 pm

SIZE: 01X40

TYPE: DV

MARKS

REMARKS

KOND inc

VERITY  
STC

SEAL AS PER BL  
BEVERAGES

SITE TF 1

067972

CONTAINER NO. C-000-0150518 SEAL NO: 1643033 NEW SEAL 53228

CLERK: ~~SMB~~

# JOHN FERNANDES LTD.



DATE: 05-11-07

EX. M.V. PALAMEDES

D.O.R. 03-11-07

COMMENCED: 15:30 pm

FINISHED 15:45 pm

SIZE: 01X40

TYPE: DV

MARKS

REMARKS

KOND inc

VERITY  
STC

SEAL AS PER BL  
BEVERAGES

SITE TF 1

067968

CONTAINER NO. C-000-0150518 SEAL NO: 1643039 NEW SEAL 53228

# JOHN FERNANDES LTD.



DATE: 05-11-07

EX. M.V. PALMARES

D.O.R. 03-11-07

COMMENCED: 15:30 PM

FINISHED

SIZE: 01X40

TYPE: PV

MARKS

REMARKS

KONG INL

VERITY

SPAC

6AS

PERC

DL

STC

SITEL

063971

CONTAINER NO. MSKU-619202-7

SEAL NO: 4643028

NEW SEAL:

53223

HUB 3 HUBS

CLERK:

*[Signature]*

# JOHN FERNANDES LTD.

DATE: 05-11-07

EX. M.V. PALAMIDES

D.O.R. 03-11-07

COMMENCED: 15:30 PM

FINISHED 15:45 PM

SIZE: 02x10

TYPE: PV

MARKS

REMARKS

Konb inc

VERITY SEAL AS PER ILL  
STL BEVERAGES

SITE #1

067969

CONTAINER NO. MHEU-620802

SEAL NO: 1635939

NEW SEAL 83720

WAS: HUSBANDS

CLERK: ~~STAN~~

# JOHN FERNANDES LTD.

DATE: 05-11-07

EX. M.V. PALAMIDES

D.O.R. 03-11-07

COMMENCED: 15:30 PM

FINISHED 15:45 PM

SIZE: 01x10

TYPE: PV

MARKS

REMARKS

Konb inc

VERITY SEAL AS PER ILL  
STL BEVERAGES

SITE #1

067966

CONTAINER NO. MHEU-634588

SEAL NO: 1635832

NEW SEAL 83721

# JOHN FERNANDES LTD.

DATE: 05-11-07

EX. M.V. Went Korp

D.O.R. 02-11-07

COMMENCED: 15:13 hrs

FINISHED 15:21 hrs

SIZE: 24' x 40'

TYPE: 20

MARKS	REMARKS
Kong Jik	Verify seals as per BL for CUSTOMS examination etc - Beverages Contd TRU456517-9 Seal # 1635919/67804 NS 53211 Sofetti 67885

CONTAINER NO. CLU1376249

SEAL NO: 1636000

~~53212~~  
NEW SEAL 53212

Lab - Wharton

CLERK: 63111



# JOHN FERNANDES LTD.

DATE: 05-09-11-0

EX. M.V. Next kerpe

D.O.R. 11-02-07

COMMENCED: 11:45 hrs

FINISHED 14:48 hrs

SIZE: 0 Vol

TYPE: DU

MARKS

REMARKS

Kong Inc

Verify seal as per BL for CUSTOMS examination  
etc - Beverages

Site #1

67806

CONTAINER NO. POCU 109878-4 SEAL NO: 1637542 | 63583 NEW SEAL 53210

Lab - Wharton

CLERK: [Signature]

# JOHN FERNANDES LTD.

DATE: 05-11-07

EX. M.V. PALMARES

D.O.R. 03-11-07

COMMENCED: 17:30 pm

FINISHED 15:45 pm

SIZE: 01240

TYPE: IV

MARKS	REMARKS
KONG inc          DITE TE	VERITY STL SEAL AS PER ISL          06 9863

CONTAINER NO. MSKU-6126719 SEAL NO: 1655930 NEW SEAL 53227

CLERK: STL

**APPENDIX XX**

**576 CASES OF BEER IN CONTAINERS  
GROSS WEIGHT 27,324 KGS.**

**(PARAGRAPH 161)**



Total Revenue Integrated Processing System

Release Note

72

Requested By: JASODA MOHAMED

Printed On: 10/09/2007 2:00:25PM

Office: JFWCL/ Customs (John Fernandes Wharf)

Consignee Details

Name: FIDELITY INVESTMENT INCORPORATED  
Address: LOT 121, REGENT & ORONOQUE STREETS, GEORGETOWN, 4  
Postcode:  
Country: GUYANA  
Consignee Reg No: 010071453

Agent Details

Name: FIDELITY INVESTMENT INCORPORATED  
Address: LOT 121, REGENT & ORONOQUE STREETS, GEORGETOWN, 4  
Postcode:  
Country: GUYANA  
Agent Reg No: 010071453

Declaration Ref: HQRCU/C4/07/C43590      Vessel/Airline: HA GRIEFSWALD  
Regime: C4 / Import For Home Use      Rotation #:  
Total Tax Paid: 1,779,338.79      BOL/AWB Ref:  
Inland Transport ID:  
Total Packages: 1

Type Of Packages

No. Of Packages

STEEL CONTAINER FOR TRANSPORT

1

Marks & Nos: AS ADD  
                  TRLU-6919790

Description Of Goods: Beer made from malt.  
                                  Beer

Officer: MLEWIS



9/3

# THE GUYANA REVENUE AUTHORITY

## Payment Receipt

191496

Date: 10/9/2007 Receipt No: HQRCU/2007/C49899  
 TIN: 010071453  
 Name: FIDELITY INVESTMENT INCORPORATED

Payment Type: CHEQUE  
 Cheque No: 002086  
 Bank Name: 0000007

Item	Type	Period/Year	Transaction Type	REF	Amount
1	CUSTOMS	# 2007	PAY CUSTOMS DECLARATION	HQRCU/C4/07/C43590	1,779,339
			<b>Tax Code</b>		<b>Tax</b>
			VT	VAT	340.807
			ED	Excise Duty	608.583
			ET	Environmental Tax	138.240
			SC	Customs Admin Charge	100
			CD	Import Duty	691.609
			<b>Total For Declaration:</b>		<b>1,779,339</b>
<b>Total</b>					<b>1,779,339</b>

*(Handwritten signature)*  
 PAID  
 Name: \_\_\_\_\_  
 Date: \_\_\_\_\_

Cashier Name: MALISA LEWIS

Total Revenue Integrated Processing System

13294

ASSESSMENT NOTICE

Issued By Customs Station  
 HQRCU Customs House (Main Office)

Declaration Number HQRCU/C4/07/C43590

No Of Items: 1.00

Trader Details

010071453

FIDELITY INVESTMENT INCORPORATED

LOT 121, REGENT & ORONOQUE STREETS, GEORGETOWN, 4

Declarant/Clearing Agent

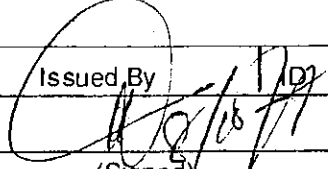
Date 10/8/2007

010071453

Time 1:41:49PM

FIDELITY INVESTMENT INCORPORATED

Taxes Payable	Calculated	Exempted	Deferred	Payable
Environmental Tax	138,240.00			138,240.00
Import Duty	691,609.00			691,609.00
Excise Duty	608,583.20			608,583.20
Customs Admin Charge	100.00			100.00
VAT	340,806.59			340,806.59
<b>Total Taxes Assessed</b>				<b>1,779,338.79</b>
<b>Total Paid</b>				<b>0.00</b>
<b>Balance Due</b>				<b>1,779,338.79</b>

Issued By  (Signed)			Received By	
			(Signed)	
			Stamp	

*JFL*



# POLAR BEER AND BEVERAGES CO., INC.

234 Ave. De Los Cardijos De Lourdes  
Caracas, Venezuela  
Phone: 58-412-021-0974

9/5

Sold to:  
Fidelity Investment Inc.  
121 Regent & Oroonoe Streets  
Georgetown, Guyana (South-America)

Invoice Number: 711/07

August 06<sup>th</sup>, 2007

Our Ref. : 711-A/07		Price each/case US\$	Total US\$
576	Cases of Polar Pilsner Beer Bottles	2.15	1,238.40
		Total FOB	<u>1,238.40</u>

*Handwritten signature and initials*

Freight:	Freight Collect
Port of Loading:	Puerto Cabello
Port of Discharge:	Guyana
Country of Origin:	Venezuela
Payment conditions:	90 days credit
Net weight approximately:	21,714.00 KGS
Gross weight approximately:	27,324.00 KGS
Container Numbers:	TRLU-6919790

We hereby certify that the above described data is in accordance with the merchandise and that invoiced prices are real

*Handwritten signature*

2203.00.18





**BILL OF LADING FOR OCEAN TRANSPORT OR MULTIMODAL TRANSPORT** Blt. No. 96  
854974551

Shipper  
CERVECERIA POLAR C.A  
2DA AVENIDA DE LOS CORTIJOS L  
LOURDES CARACAS VENEZUELA

Booking No.  
854974551  
Export reference

Consignee (negotiable only if contained in order, to order, or a named Person or to order of bearer)  
FIDELITY INVESTMENT INC  
121 REGENT & ORONOQUE STREETS  
GEORGETOWN, GUYANA

Forwarders Name & address  
  
Ordered transit routing (Not part of Carriage as defined in clause 1. For account and risk of Merchant)

Notify Party (see clause 23)  
FIDELITY INVESTMENT INC  
121 REGENT & ORONOQUE STREETS  
GEORGETOWN, GUYANA

Place of Receipt, Applicable only when document used as Multimodal Transport B/L (See Clause 1)

Vessel (see clause 1 + 15)  
HANSA GREIFSWALD  
Port of Loading  
PUERTO CABELLO

Voyage No.  
0726  
Port of Discharge  
GEORGETOWN  
Place of Delivery, Applicable only when document used as Multimodal Transport B/L (See Clause 1)

**PARTICULARS FURNISHED BY SHIPPER - CARRIER NOT RESPONSIBLE**

Kind of packages; Description of goods; Marks and Number; Container No./Seal No.	CY / CY	Measurement
1 CY / CY FREIGHT COLLECT 40' DRY CONTAINER (S) SAID TO CONTAIN 1 LOT BEER POLAR PILSEN SHIPPER'S LOAD, STOW, WEIGHT AND COUNT  <i>MAERSK</i>	27324.000 KGS	40.000 CBM
<b>DELIVERED BILL OF LADING IN ORDER LIEN CANCELLED MUNCHWERS LTD</b>  <i>45809</i>		

Above particulars as declared by Shipper, but without responsibility or representation by Carrier (see clause 14)

Freight & Charges	Rate	Unit	Currency	Prisgado	Collect
BASIC OCEAN FREIGHT	1900.00	PER CONT	USD		1900.00
BUNKER ADJUSTMENT FACTOR	200.00	PER CONT	USD		200.00
CARRIER SECURITY CHARGE	6.00	PER CONT	USD		6.00
DOCUMENTATION FEE - ORIGIN	50.00	PER B/L	USD		50.00
JTAL USD			USD		2156.00

Carrier's Receipt (see clause 1 and 14) Total number of containers or packages received by Carrier:  1 CONTAINER (S) Number & Sequence of Original B/Ls: 3/THREE	Declared Value (see clause 7.3)  Place of Issue of B/L PUERTO CABELLO Date of Issue of B/L AUG 08 2007	SHIPPER, as far as ascertained by responsible means of checking in apparent good order and condition unless otherwise stated herein, the total number or quantity of Containers or other packages or units indicated in the bill opposite marked "Carrier's Receipt" for Carriage from the Port of Loading (or the Place of Receipt, if marked above) to the Port of Discharge (or the Place of Delivery, if marked above), such Carriage being subject to the rights, limitations, conditions, exceptions, limitations, and terms hereof (INCLUDING ALL THESE TERMS AND CONDITIONS ON THE FACE HEREOF) INCURRED TO AND THROUGH THESE TERMS AND CONDITIONS BY THE CARRIER APPLICABLE (FAIR) and the Merchant's attention is drawn in particular to the Carrier's liability in respect of any such voyage (see clause 13) and the Carrier's obligation (see clause 18). Where the bill of lading is non-negotiable the Carrier may give delivery of the Goods to the named Consignee or to any person claiming to be the consignee without producing to an original bill of lading. Where the bill of lading is negotiable, the Carrier will be entitled to give delivery of the Goods against what the responsible Merchant shall have no claim for loss or non-delivery. In accepting this bill of lading and shall constitute the delivery hereunder and the Merchant shall have no claim for loss or non-delivery. In accepting this bill of lading, any local customs or privileges in the country notwithstanding the Merchant agrees to be bound by all Terms and Conditions stated hereon whether written, printed, stamped or incorporated on the face or reverse side hereof, as if they were all signed by the Merchant. IN WITNESS WHEREOF the number of original Bills of Lading stated on this bill have been signed and where the original Bill of Lading has been lost and another shall be void.
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Signed for the Carrier A.P. Moller - Maersk A/S trading as Maersk Line  
COPY  
As Agents for the Carrier

REPUBLIC OF GUYANA  
CUSTOMS & EXCISE DEPARTMENT

*Handwritten:* 977  
FORM C72

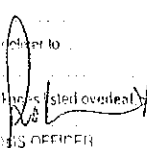
1. EXPORTER / ORIGIN CERVECERIA POLAR S.A. 2 DA AVENIDA DE LOS CORTUOS LOURDES CARACAS REPUBLIC OF VENEZUELA		POLAR 010071453	
2. IMPORTER / DESTINATION FIDELITY INV. INC. 121 REGENT & ORONOQUE STREETS GEORGETOWN CO-OP REPUBLIC OF GUYANA		010071453	
3. CARRIER / VESSEL FIDELITY INV. INC.		010071453	
4. MODE OF TRANSPORT HANSA GREIFERS		SEA	01 UN KING GB
5. MANIFEST NO. 2007121-21		854974551	
6. MANIFEST DATE 2007121		VENEZUELA VE	
7. DESCRIPTION OF GOODS Beer		CIF 24 691 609 00 100% 1 No 31 VONE 1779238.75	
8. QUANTITY 1779238.75		139% 138.240 00 408 608 583 20 169 340 806 59	
9. MARKS & NUMBERS A Adl		1779238.75	
10. DESCRIPTION OF GOODS Beer		1779238.75	
11. QUANTITY 1779238.75		1779238.75	

**RECEIVED**  
OCT 08 2007  
1328  
8/10/07  
GUYANA REVENUE  
CUSTOMS & TRADE ADMINISTRATION

*Handwritten calculations:*  
 2203.00 12 27324.00 27324  
 1 No 31 VONE  
 691 609 00 100%  
 139%  
 138.240 00  
 408 608 583 20  
 169 340 806 59  
 1779238.75

*Handwritten:* 768

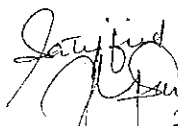
RECEIPT INTO WAREHOUSE			RELEASE/DELIVERY ORDER		
Received and Warehoused			To the		
Charges into the state or Private Warehouse			at		
described overleaf			Please deliver to		
CUSTOMS OFFICER			CUSTOMS OFFICER		
DATE			DATE		
TIME			TIME		
TARIFF AND CHARGES			MEMORANDUM TO EXAMINING OFFICER		
FROM			TO		
DESCRIPTION			REMARKS		
Rate per month			AMOUNT		
Amount			DATE		
AMOUNT PAYABLE			DATE		
OFFICER-IN-CHARGE			WAREHOUSE ACCOUNT		
DATE			DATE		


 9/10/09  
 CUSTOMS OFFICER

MEMORANDUM TO EXAMINING OFFICER  
 11.5.1

RECORD OF EXAMINATION OF GOODS

Name of Nos. Fidelity Investment  
 Examined as add.  
 on 10 40' Container # TSM 6319790  
 Twenty (20) of 300 Cases pdta Beer  
 as per invoice # 211/14 dt 6/2/09  
 to Venezuela

  
 24/09



98

# THE GUYANA REVENUE AUTHORITY

## Payment Receipt

191495

Date: 10/9/2007

Receipt No: HQRCU/2007/C49897

TIN: 010071453

Name: FIDELITY INVESTMENT INCORPORATED

Payment Type: CASH

Cheque No:

Bank Name:

Item.	Type	Period/Year	Transaction Type	REF	Amount
1	CUSTOMS	# 2007	5083 WAREHOUSE RENT AND CI		10,800
Total					10,800

ONE PEOPLE  
ONE NATION  
ONE DESTINY

Customs and Excise Administration  
**PAID BY**  
 Name: \_\_\_\_\_

Cashier Name: MALISA LEWIS

# RECEIPT VOUCHER

Executing Agency: CITPA (2011)

Serial No. ....

Payable at: .....

Date	Register / Cash Sales Voucher #					Bank Deposit Slip #	
Payer information		Payer Name			Customer Code		
Description							
Fund	Organization Unit	Activity	Project Sub Component	Location	Line Item	Particulars	Amount G\$
						Went of City charges	2700
						rent	8100
						Total	\$10800

To the Accountant General

Please Receive the sum of

*Ten thousand eight hundred*

Being

*paid for 1440 cost for the period of month*

Dollars

PREPARED BY *Blair*

ENTERED IN RECEIPT REGISTER BY .....

Signature of Payer .....

*Fidelity*  
NAME IN BLOCK LETTERS

*9.10.12*

DATE

SIGNATURE OF AGENCY CASHIER

*9/9*

# MAERSK LINE

## MANIFEST

Agent: MUNESHWERS LTD. Name Of Ship: HANSA GREIFSWALD Voyage No: 0725 Page: 1 of 1  
Line: MAERSKSEALAND Port of Loading: POINT LISAS, TRINIDAD Port of Discharge: GEORGETOWN, GUYANA

B/L #	Shipper/Consignee/Notify	Marks & Nos.	Description	Weight	Measurement	Freight
854974551	(S) Maersk Line (C) Fidelity Investment Inc. (N) Fidelity Investment Inc.	(CN) TRLU6919790 (SN) ML-SA1634458	1 x 40' Cntr STC: - 1 Lot Beer Polar Pilsen	27324.000 KGS	40.0000 CBM	Collect 2156

Telex Ref VMC29726 Freight & Admin pd rec'd# 4694 & 5252

*lc*  
MUNESHWERS LIMITED-SHIPPING  
45-47 Water Street, Georgetown

# MAERSK LINE

## BILL OF LADING FOR OCEAN TRANSPORT OR MULTIMODAL TRANSPORT

B/L No.  
854974551

Shipper  
CERVECERIA POLAR C.A  
2DA AVENIDA DE LOS CORTIJOS  
LOURDES CARACAS VENEZUELA

Booking No.  
8549744551

Export references

Consignee (negotiable only if consigned "to order", "to order of" a named Person or "to order of bearer")  
FIDELITY INVESTMENT INC.  
121 REGENT & ORONOQUE STREETS  
GEORGETOWN, GUYANA

Forwarders name & address

Notify Party (see clause 22)

SAME AS CONSIGNEE

Onward inland routing (Not part of Carriage as defined in clause 1. For account and risk of Merchant)

Place of Receipt. Applicable only when document used as Multimodal Transport B/L (See Clause 1)

Voyage No. (see clause 1 + 18)

HANSA GREIFSWALD

Voyage No.  
0726

Place of Delivery. Applicable only when document used as Multimodal Transport B/L (See Clause 1)

Port of Loading

PUERTO CABELLO

Port of Discharge

GEORGETOWN

### PARTICULARS FURNISHED BY SHIPPER - CARRIER NOT RESPONSIBLE

Kind of packages; Description of goods; Maersk and Numbers; Container No./Seal No.

Kind of packages; Description of goods; Maersk and Numbers; Container No./Seal No.	Gross Weight	Measurement
<p>CY / CY FREIGHT COLLECT 1 40' DRY CONTAINERS (S) SAID TO CONTAIN 1 LOTS BEER POLAR PILSEN SHIPPER'S LOAD, STOW, WEIGHT AND COUNT</p> <p>TRLU6919790 ML-SA1634458</p>	27324.000 KGS	40.000 CBM

Above particulars are declared by Shipper, but without responsibility of or representation by Carrier (see clause 14)

Freight & Charges	Rate	Unit	Currency	Prepaid	Collect
BASIC OCEAN FREIGHT	1900.00	PER CONT	USD		1900.00
BUNKER ADJUSTMENT FACTOR	200.00	PER CONT	USD		200.00
CARRIER SECURITY CHARGE	6.00	PER CONT	USD		6.00
DOCUMENTATION FEE - ORIGIN	50.00	PER B/L	USD		50.00
<b>TOTAL USD</b>					<b>2156.00</b>

Carrier's Receipt (see clause 1 and 14)  
Total number of containers or packages received by Carrier

Declared Value (see clause 7.3)

SHIPPER, as far as ascertained by reasonable means of checking in apparent good order and condition unless otherwise stated herein the number or quantity of Containers or other packages or units indicated in the box opposite entitled "Carrier's Receipt" for carriage from the Port of Loading (or the Place of Receipt, if mentioned above) to the Port of Discharge (or the Place of Delivery, if mentioned above), such carriage is always subject to the rights, demurrage, provisions, conditions, exceptions, limitations, and liabilities hereof (INCLUDING ALL THOSE TERMS AND CONDITIONS ON THE FACE HEREOF NUMBERED 1-28 AND THOSE TERMS AND CONDITIONS IN THE CARRIER'S APPLICATION TARIFF) and the Merchant's attention is drawn in particular to the Carrier's liabilities in respect of on deck stowage (see clause 19) and carrying vessel (see clause 18). Where the bill of lading is non-negotiable the Carrier may give delivery of the Goods to the named consignee upon reasonable proof of identity and without requiring surrender of an original bill of lading. Where the bill of lading is negotiable, the Carrier is entitled to give delivery of the Goods against what he reasonably believes to be a genuine original bill of lading. Delivery is also made authorized and shall constitute due delivery hereunder and the Merchant shall have no claim for loss or non-delivery. In accepting the bill of lading, any local customs or privileges to the contrary notwithstanding the Merchant agrees to be bound by all Terms and Conditions stated herein whether written, printed, stamped or incorporated on the face or reverse side hereof, as fully as if they were all signed by the Merchant. IN WITNESS WHEREOF the number of original Bills of Lading stated on this side have been signed and wherever one original Bill of Lading has been surrendered any other shall be void.

Place of issue of B/L  
GEORGETOWN

Number & Sequence of Original B(s)  
3/THREE

Date of issue of B/L  
AUG 08 2007

Signed for the Carrier A.P. Moller - Maersk A/S trading as Maersk Line

COPY





**APPENDIX XXI**

**ANALYSIS OF TELEPHONE COMMUNICATION**

**(PARAGRAPH 195)**

APPENDIX XXI (Paragraph 195)  
Analysis of Telephone Communication

Entry No.	Date	From	To	No. of Times
C30036	12,13&22/07/07	Mr. Rajcoomar	Ms. Roberts/Pryce	3
		Ms. Roberts/Pryce	Mr. Rajcoomar	2
		Mr. Rajcoomar	Ms. S. Sam	5
		Ms. S. Sam	Mr. Rajcoomar	5
		Ms. S. Sam	Ms. Matthias	4
		Ms. Matthias	Ms. S. Sam	1
C31217	19.07.07	Mr. Rajcoomar	Ms. Roberts/Pryce	4
		Ms. Roberts/Pryce	Mr. Rajcoomar	7
		Mr. Rajcoomar	Ms. Matthias	1
		Mr. Rajcoomar	Makardajh	1
		Mr. Rajcoomar	Ms. S. Sam	4
		Ms. S. Sam	Mr. Rajcoomar	3
C31222	19/07/07	Mr. Rajcoomar	Ms. Roberts/Pryce	2
		Mr. Rajcoomar	Ms. S. Sam	2
		Mr. Ramkishoon	Mr. Rajcoomar	1
		Ms. S. Sam	Mr. Rajcoomar	1
		Ms. Roberts/Pryce	Mr. Rajcoomar	4
		Ms. Matthias	Ms. S. Sam	1
C39687	14.09.07	Mr. Rajcoomar	Ms. Matthias	4
		Ms. Matthias	Mr. Rajcoomar	1
		Ms. Matthias	Ms. S. Sam	1
C42072	27.09 & 1.10/07	Mr. Rajcoomar	Ms. Matthias	3
		Ms. Matthias	Ms. S. Sam	2
		Ms. Matthias	Mr. Rajcoomar	1
		Ms. S. Sam	Ms. Matthias	2
C42075	27.09 & 01.10 /07	Mr. Rajcoomar	Ms. Matthias	3
		Ms. Matthias	Mr. Rajcoomar	1
		Ms. Matthias	Ms. S. Sam	2
		Ms. S. Sam	Ms. Matthias	2
C47219	29.10 & 05.11/07	Ms. Matthias	Ms. S. Sam	2
		Ms. S. Sam	Ms. Matthias	7
		Mr. Rajcoomar	Ms. Matthias	1
C47223	29.10 & 05.11/07	Ms. Matthias	Ms. S. Sam	2
		Ms. S. Sam	Ms. Matthias	7
		Mr. Rajcoomar	Ms. Matthias	1
C47221	05.11.07	Mr. Rajcoomar	Ms. Matthias	1
		Ms. Matthias	Ms. S. Sam	1
		Ms. S. Sam	Ms. Matthias	4
C49453	12.11.07	Mr. Rajcoomar	Ms. Matthias	1
C52082	26.11.07	Mr. Rajcoomar	Ms. Matthias	2
		Ms. Matthias	Mr. Rajcoomar	1
		Ms. Matthias	Ms. S. Sam	2
C55364	14.12.07	Ms. Matthias	Ms. S. Sam	1
		Ms. S. Sam	Ms. Matthias	1
C56368	21.12.07	Ms. S. Sam	Ms. Matthias	1
	03.07.07	Ms. S. Sam	Ms. Matthias	2
	18.07.07	Mr. Rajcoomar	Ms. Matthias	2

Date	Time	Call Type	Number	Duration	Acct Number	Remarks
07/03/2007	3:05:20	Incoming Call	5926480578		645-5148	Sam calling Mattias
07/03/2007	3:19:30	Incoming Call	5926480578		645-5148	Sam calling Mattias
07/18/2007	4:59:31	Incoming Call	5926216905	34	645-5148	Rajkumnr calling Mattias
07/18/2007	5:02:11	Incoming Call	5926216905	8	645-5148	Rajkumnr calling Mattias

APPENDIX XXI (Paragraph 195)  
Analysis of Telephone Communication

09/12/2008

Combined

02:45 PM

DECLNO	DATE	TIME	DUR	TO	FROM	REMARKS
c30036	7/12/2007	12:02:41	83	6247699	6216905	Rajkumar calling Pryce
c30036	7/12/2007	12:16:38	22	6247699	6216905	Rajkumar calling Pryce
c30036	7/12/2007	11:59:22	31	6480578	6216905	Rajkumar calling Sam
c30036	7/12/2007	15:03:40	61	6480578	6216905	Rajkumar calling Sam
c30036	7/12/2007	16:21:00	00:00:12	6216905	6233326	calling Rajkumar
c30036	7/12/2007	11:57:19	42	6216905	6480578	Sam calling Rajkumar
c30036	7/12/2007	12:01:04	42	6216905	6480578	Sam calling Rajkumar
c30036	7/12/2007	15:18:10	10	6216905	6480578	Sam calling Rajkumar
c30036	7/12/2007	15:19:58	82	6216905	6480578	Sam calling Rajkumar
c30036	7/12/2007	11:11:20	23	6455148	6480578	Sam calling Mattias
c30036	7/12/2007	11:56:41	24	6455148	6480578	Sam calling Mattias
c30036	7/13/2007	09:36:53	52	6232387	6216905	Rajkumar calling Makerdajh
c30036	7/13/2007	13:14:47	57	6247699	6216905	Rajkumar calling Pryce
c30036	7/13/2007	12:02:21	14	6480578	6216905	Rajkumar calling Sam
c30036	7/13/2007	15:56:25	86	6480578	6216905	Rajkumar calling Sam
c30036	7/13/2007	17:28:53	196	6480578	6216905	Rajkumar calling Sam
c30036	7/13/2007	09:49:04	81	6216905	6247699	Pryce calling Rajkumar
c30036	7/13/2007	15:57:13	75	6216905	6247699	Pryce calling Rajkumar
c30036	7/13/2007	19:18:47	15	6216905	6480578	Sam calling Rajkumar
c30036	7/13/2007	11:39:24	83	6455148	6480578	Sam calling Mattias
c30036	7/22/2007	11:07:50	272	6480578	6455148	Mattias calling Sam
c30036	7/22/2007	11:11:42	213	6455148	6480578	Sam calling Mattias
C31217	7/19/2007	14:38:00		6247699	6216905	Rajkumar calling Pryce
C31217	7/19/2007	15:31:00		6247699	6216905	Rajkumar calling Pryce
C31217	7/19/2007	08:02:00	72	6480578	6216905	Rajkumar calling Sam
C31217	7/19/2007	08:06:00	90	6480578	6216905	Rajkumar calling Sam
C31217	7/19/2007	10:09:00	50	6216905	6235425	Ramkissoon calling Rajkumar
C31217	7/19/2007	11:12:00	10	6216905	6247699	Pryce calling Rajkumar
C31217	7/19/2007	11:57:00		6216905	6247699	Pryce calling Rajkumar
C31217	7/19/2007	16:02:00		6216905	6247699	Pryce calling Rajkumar
C31217	7/19/2007	16:27:00		6216905	6247699	Pryce calling Rajkumar
C31217	7/19/2007	16:48:24	9	6480578	6455148	Mattias calling Sam
C31217	7/19/2007	14:14:00		6216905	6480578	Sam calling Rajkumar
C31217	7/20/2007	16:52:00	9	6232387	6216905	Rajkumar calling Makerdajh
C31217	7/20/2007	10:37:00	17	6247699	6216905	Rajkumar calling Pryce
C31217	7/20/2007	17:16:00	125	6247699	6216905	Rajkumar calling Pryce
C31217	7/20/2007	16:56:32	29	6455148	6216905	Rajkumar calling Mattias
C31217	7/20/2007	11:27:00	25	6480578	6216905	Rajkumar calling Sam
C31217	7/20/2007	13:20:00	15	6480578	6216905	Rajkumar calling Sam
C31217	7/20/2007	14:33:16	00:01:09	6247699	6232585	Rajkumar calling Pryce
C31217	7/20/2007	08:22:00	21	6216905	6247699	Pryce calling Rajkumar
C31217	7/20/2007	09:42:00	15	6216905	6247699	Pryce calling Rajkumar
C31217	7/20/2007	13:14:00	7	6216905	6247699	Pryce calling Rajkumar
C31217	7/20/2007	11:12:00	30	6216905	6480578	Sam calling Rajkumar
C31217	7/20/2007	11:30:00	13	6216905	6480578	Sam calling Rajkumar

DECLNO	DATE	TIME	DUR	TO	FROM	REMARKS
c31222	7/19/2007	14:38:00		6247699	6216905	Rajkumar calling Pryce
c31222	7/19/2007	15:31:00		6247699	6216905	Rajkumar calling Pryce
c31222	7/19/2007	08:02:00	72	6480578	6216905	Rajkumar calling Sam
c31222	7/19/2007	08:06:00	90	6480578	6216905	Rajkumar calling Sam
c31222	7/19/2007	10:09:00	50	6216905	6235425	Ramkissoon calling Rajkumar
c31222	7/19/2007	11:12:00	10	6216905	6247699	Pryce calling Rajkumar
c31222	7/19/2007	11:57:00		6216905	6247699	Pryce calling Rajkumar
c31222	7/19/2007	16:02:00		6216905	6247699	Pryce calling Rajkumar
c31222	7/19/2007	16:27:00		6216905	6247699	Pryce calling Rajkumar
c31222	7/19/2007	16:48:24	9	6480578	6455148	Mattias calling Sam
c31222	7/19/2007	14:14:00		6216905	6480578	Sam calling Rajkumar
c39697	9/14/2007	09:59:38	33	6455148	6216905	Rajkumar calling Mattias
c39697	9/14/2007	11:34:33	42	6455148	6216905	Rajkumar calling Mattias
c39697	9/14/2007	13:01:31	16	6455148	6216905	Rajkumar calling Mattias
c39697	9/14/2007	14:41:54	14	6455148	6216905	Rajkumar calling Mattias
c39697	9/14/2007	09:49:07	44	6216905	6455148	Mattias calling Rajkumar
c39697	9/18/2007	13:31:57	20	6480578	6455148	Mattias calling Sam
c42072	9/27/2007	16:02:27		6455148	6216905	Rajkumar calling Mattias
c42072	9/27/2007	15:45:17		6216905	6455148	Mattias calling Rajkumar
c42072	9/27/2007	13:40:40	43	6480578	6455148	Mattias calling Sam
c42072	9/27/2007	13:47:55	25	6480578	6455148	Mattias calling Sam
c42072	10/1/2007	10:18:58		6455148	6216905	Rajkumar calling Mattias
c42072	10/1/2007	13:06:27		6455148	6216905	Rajkumar calling Mattias
c42072	10/1/2007	10:58:19		6455148	6480578	Sam calling Mattias
c42072	10/1/2007	11:01:43		6455148	6480578	Sam calling Mattias
c42075	9/27/2007	16:02:27		6455148	6216905	Rajkumar calling Mattias
c42075	9/27/2007	15:45:17		6216905	6455148	Mattias calling Rajkumar
c42075	9/27/2007	13:40:40	43	6480578	6455148	Mattias calling Sam
c42075	9/27/2007	13:47:55	25	6480578	6455148	Mattias calling Sam
c42075	10/1/2007	10:18:58		6455148	6216905	Rajkumar calling Mattias
c42075	10/1/2007	13:06:27		6455148	6216905	Rajkumar calling Mattias
c42075	10/1/2007	10:58:19		6455148	6480578	Sam calling Mattias
c42075	10/1/2007	11:01:43		6455148	6480578	Sam calling Mattias
c47219	10/29/2007	13:20:05		6480578	6455148	Mattias calling Sam
c47219	10/29/2007	12:08:45		6455148	6480578	Sam calling Mattias
c47219	10/29/2007	13:12:49		6455148	6480578	Sam calling Mattias
c47219	10/29/2007	13:36:28		6455148	6480578	Sam calling Mattias

09/12/2008

Combined

02:45 PM

DECLNO	DATE	TIME	DUR	TO	FROM	REMARKS
c47219	11/5/2007	15:21:24	35	6455148	6216905	Rajkumar calling Mattias
c47219	11/5/2007	16:37:20	13	6480578	6455148	Mattias calling Sam
c47219	11/5/2007	15:03:48	27	6455148	6480578	Sam calling Mattias
c47219	11/5/2007	15:06:00	15	6455148	6480578	Sam calling Mattias
c47219	11/5/2007	16:07:06	18	6455148	6480578	Sam calling Mattias
c47219	11/5/2007	16:18:03	64	6455148	6480578	Sam calling Mattias
c47223	10/29/2007	13:20:05		6480578	6455148	Mattias calling Sam
c47223	10/29/2007	12:08:45		6455148	6480578	Sam calling Mattias
c47223	10/29/2007	13:12:49		6455148	6480578	Sam calling Mattias
c47223	10/29/2007	13:36:28		6455148	6480578	Sam calling Mattias
c47223	11/5/2007	15:21:24	35	6455148	6216905	Rajkumar calling Mattias
c47223	11/5/2007	16:37:20	13	6480578	6455148	Mattias calling Sam
c47223	11/5/2007	15:03:48	27	6455148	6480578	Sam calling Mattias
c47223	11/5/2007	15:06:00	15	6455148	6480578	Sam calling Mattias
c47223	11/5/2007	16:07:06	18	6455148	6480578	Sam calling Mattias
c47223	11/5/2007	16:18:03	64	6455148	6480578	Sam calling Mattias
c47221	11/5/2007	15:21:24	35	6455148	6216905	Rajkumar calling Mattias
c47221	11/5/2007	16:37:20	13	6480578	6455148	Mattias calling Sam
c47221	11/5/2007	15:03:48	27	6455148	6480578	Sam calling Mattias
c47221	11/5/2007	15:06:00	15	6455148	6480578	Sam calling Mattias
c47221	11/5/2007	16:07:06	18	6455148	6480578	Sam calling Mattias
c47221	11/5/2007	16:18:03	64	6455148	6480578	Sam calling Mattias
c49453	11/12/2007	14:00:00	92	6455148	6216905	Rajkumar calling Mattias
c52082	11/26/2007	13:35:33	65	6455148	6216905	Rajkumar calling Mattias
c52082	11/26/2007	14:37:03	17	6455148	6216905	Rajkumar calling Mattias
c52082	11/26/2007	14:47:46	35	6216905	6455148	Mattias calling Rajkumar
c52082	11/26/2007	13:31:02	22	6480578	6455148	Mattias calling Sam
c52082	11/26/2007	13:40:38	13	6480578	6455148	Mattias calling Sam
c55364	12/14/2007	11:55:50	5	6480578	6455148	Mattias calling Sam
c55364	12/17/2007	14:53:00	26	6455148	6480578	Sam calling Mattias
c56368	12/21/2007	13:41:26	12	6455148	6480578	Sam calling Mattias

**PHOTOGRAPHS OF:**

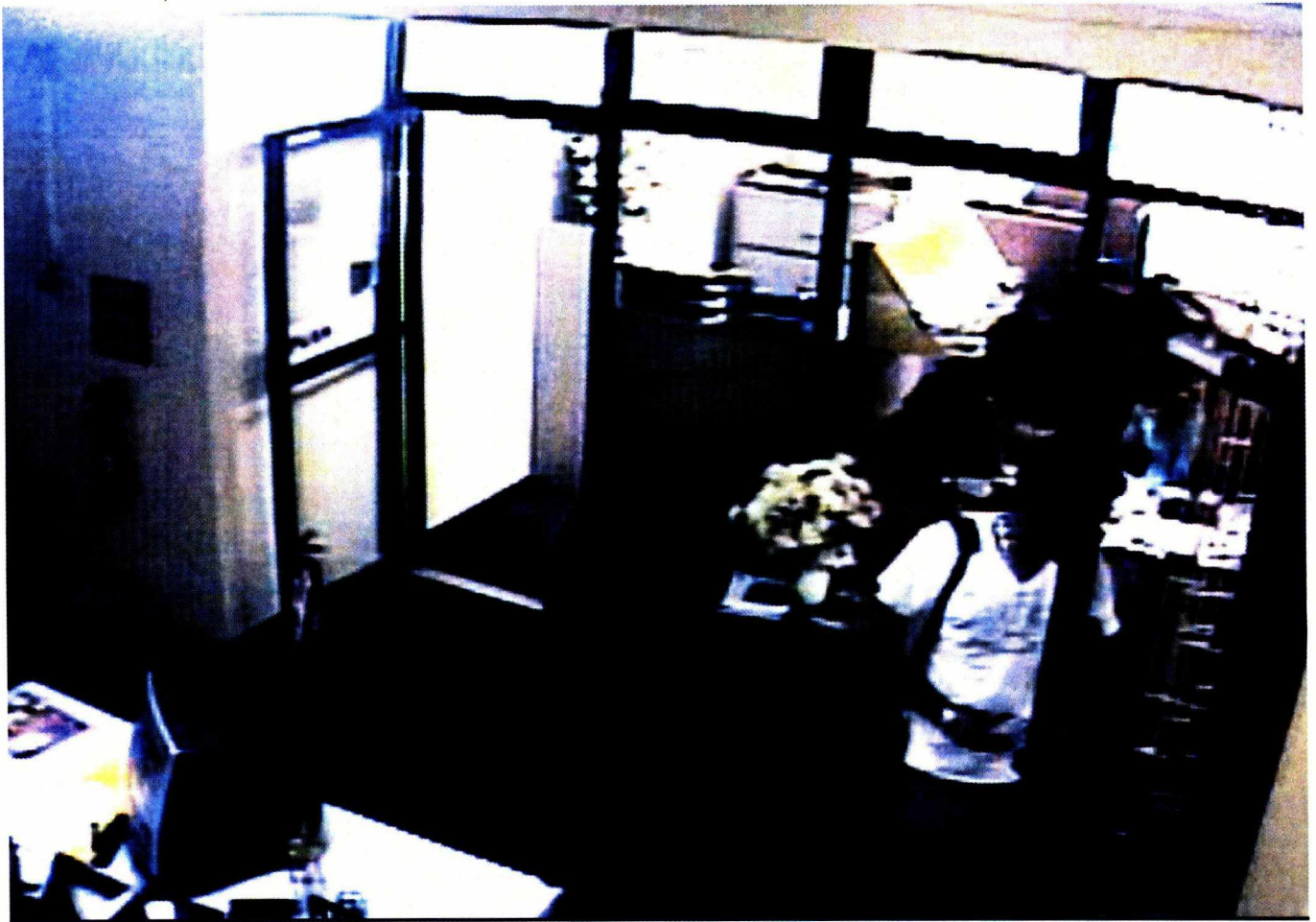
**CUSTOMS BROKER AT FIDELITY INVESTMENT INC. OFFICE**















**PHOTOGRAPHS OF:**

- **FULL CONTAINER OF BEER**
  
- **TWO PALLETS OF BEER TAKEN FROM CONTAINER**



