

IN THE SUPERIOR COURT OF JUDICATURE IN THE HIGH COURT
OF JUSTICE (COMMERCIAL DIVISION) ACCRA HELD ON
WEDNESDAY THE 19TH DAY OF OCTOBER, 2022 BEFORE HER
LADYSHIP AKUA SARPOMAA AMOAH J. (MRS.) JUSTICE OF THE
HIGH COURT

SUIT NO.: CM/TAX/0100/2022

MAERSK DRILLSHIP IV SINGAPORE PTE LTD

.... APPELLANT/ APPLICANT

VS.

THE COMMISSIONER GENERAL

RESPONDENT

PARTIES: APPELLANT/APPLICANT REPRESENTED BY
STEPHEN AFRIYIE – PRESENT

RESPONDENT – ABSENT

COUNSEL: BENEDICT ASARE WITH WISDOM ANKAH, DR. NANA
GYAMERA AFFUL HOLDING BRIEF FOR DR.
ABDALLAH ALI-NAKYEA FOR APPELLANT –
PRESENT

MOHAMMED IBRAHIM WITH JOSEPH OWUSU,
ANTHONY ADOKPEH AND REBECCA ADONGO
ABRAHAM HOLDING BRIEF FOR CEPHAS ODARTEY
LAMPTEY FOR RESPONDENT – PRESENT

NOTE: ORDERS IN RESPECT OF RELIEFS (VII), (VIII), (X) AND
(XI) OF APPEAL

JUDGMENT IN RESPECT
OF RELIEFS (VII), (VIII), (X) AND (XI)

In the Judgment delivered on the 8th of July, 2022, in respect of the instant Appeal, this Court in **Paragraph 7** of the Judgment ordered the Parties in consultation with the Registrar of this Court, to agree on an Independent Auditor to reconcile accounts between the said Parties regarding the Appellant's VAT/NHIL liability PAYE and **WITHHOLDING TAX** figures (if at all) to enable the Court ascertain the Appellant's actual tax liability in respect of **Reliefs (vii)** and **(viii)** of the Appeal.

This Court however rescinded the said Order upon application by the Parties and granted them leave to reconcile accounts between themselves following which the Parties filed a **Reconciliation Report** on 30th of **September, 2022** in respect of **Reliefs (vii)** and **(viii)** of the Appeal sought from this Court by the Appellant

Upon a careful consideration of the said Report and with the consent of Parties to the instant Appeal, this Court wholly adopts the agreement reached by the Parties in the said Report and proceeds to make the following Orders in respect of **Reliefs (vii) and (viii)**;

1. Judgment is hereby entered for the Respondent to recover from the Appellant as follows:

- (a) The sum of *Two Million Seven Hundred and Seven Thousand Six Hundred and Seventy-Seven Dollars Ninety-Six Cents (\$2,707,677.96)* being the Appellant's VAT/NHIL liability.
- (b) The sum of *Three Hundred and Thirty-Six Thousand Seven Hundred and Eight Dollars Forty-Nine Cents (\$336,708.49)* being the Appellant's Withholding Tax liability
- (c) The sum of *One Million Eight Hundred and Five Thousand Three Hundred and Seventy-Four Dollars Twenty-One Cents (\$1,805,374.21)* being the Appellant's Corporation Tax liability
- (d) It is hereby declared that the Appellant has no PAYE liability

2. In respect of **Relief (x)** it is hereby ordered that the Respondent issues a Revised Tax Assessment of the Appellant for the **2015 -2017** years of Assessment taking into consideration the revised figures contained in Clauses **(a)** to **(d)** of the Reconciliation Report as well as this Court's decision on all the other reliefs sought by the Appellant.

(ii) The Respondent is further ordered to refund any monies found to be due the Appellant after the said Revised Assessment.

I make no order as to costs.

(SGD)

MRS. AKUA SARPOMAA AMOAH J.

(JUSTICE OF THE HIGH COURT)