

PRESS RELEASE

RE: SERVESTAR MINWAX (WA) LIMITED VS. GRA - GH¢79.65 MILLION JUDGMENT DEBT - PLAINTIFF REJECTS AWARD

The Ghana Revenue Authority (GRA) has taken note of recent media coverage regarding a Garnishee Order issued by the High Court (Commercial Division 3) on 22nd July 2026, which mandates the Bank of Ghana to disburse an amount of GH¢79,651,132.00 from the GRA Tax Refund Account to the plaintiff, Servestar Minwax (WA) Limited, and its Director, Mr. Henry Manly-Spain's statement on the matter.

FACTS OF THE CASE

The key facts of the case are as follows:

- a. The matter pertains to a claim of overpayment of import duties of less than one million Ghana cedis (Ghc1million) that arose in 2009.
- b. The company subsequently initiated legal proceedings against GRA for the overpayment, resulting in a judgment in favour of the plaintiff.
- c. The crux of the dispute lies in the reconciled amount acknowledged by GRA versus the GH¢79.65 million liability awarded by the Court, which includes a 35% daily compound interest to be disbursed through Garnishee proceedings.
- d. GRA maintains that the Refund Account held at the Bank of Ghana, pursuant to Section 69 of the Revenue Administration Act, 2016 [Act 915], is a statutorily protected account designated for the payment of legitimate refunds to taxpayers who have overpaid and cannot be subjected to attachment in the manner directed.

STEPS TAKEN BY GRA

In safeguarding the public purse and preserving the integrity of the tax refund system, GRA has undertaken the following actions to address the situation and protect the State's interests:

- i. GRA, through its legal counsel, has filed a Notice of Appeal against the entirety of the High Court's ruling. A motion for a stay of execution was presented before the High Court but was regrettably denied. A renewed application for a stay of execution is planned for lodgement at the Court of Appeal at the commencement of the legal year.
- ii. GRA has also submitted an application to set aside the Garnishee Order Absolute, citing material discrepancies in the certified judgment debt.
- iii. GRA's application includes a request for a forensic reconciliation of the judgment sum as asserted by the plaintiff to ensure that the correct amount is reflected. This request was granted by the Court on 20th August 2026, permitting the appointment of an independent auditor to review and reconcile the claimed judgment sum, which GRA believes to be excessive.

iv. In addition to the aforementioned measures, the Commissioner-General has mandated an internal audit of the entire reconciliation and litigation process concerning this case to identify any lapses and bolster controls.

v. GRA has formally acknowledged receipt of a petition from Mr. Manly-Spain addressed to the Commissioner-General, requesting that GRA refrain from disbursing the judgement amount. This position has been duly recorded before the Court in the application to set aside the Garnishee Order Absolute and to reconcile the judgment sum claimed by the plaintiff.

COMMENDATION AND ASSURANCE

The Management of GRA extends its heartfelt commendation for the exceptional honesty, integrity, and patriotism demonstrated by Mr. Henry Manly-Spain. He has publicly declared that, based on documentation submitted to his solicitor, his legitimate claim against GRA for overpaid duties and the value of containers sold, dating back to 2009, is significantly less than the GH¢79.7 million awarded by the Court.

GRA wishes to assure the general public, taxpayers, and the business community that, under the leadership of Commissioner-General, GRA will not permit unvalidated judgment debts to be paid from tax revenue. The Authority, reiterates its commitment to abide by the rule of law and adherence to the lawful decisions of the honourable court in the interest of justice; while at the same time it exercises the legitimate responsibility to defend the interest of the state.

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