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Our Ref: MLK/CPC&O/055/20 Your Ref: Date: 3rd April, 2020.

**1. THE CHIEF EXECUTIVE
NATIONAL PETROLEUM AUTHORITY (NPA)
ACCRA**

**2. MR HASSAN TAMPURI
ACCRA**

ATTN: MR HASSAN TAMPURI

Dear Madam,

DEMAND NOTICE:

I act as lawyer for the **Chamber of Petroleum Consumers Ghana (COPEC)** and the **Consumer Protection Agency (CPA)** (hereinafter "my clients"), on whose instructions I write to request that you withdraw with immediate effect the **cylinder investment margin (CIM)** imposed on petroleum products in clear violation of law.

My clients' instructions are as follows:

Rec By:

Eugenia Tawiah

03/04/20



Ccgroup@npa.gov.gh.

1. It has come to the attention of my clients that the NPA have imposed a new levy/tax on petroleum products effective 2nd April, 2020, without the approval of Parliament.
2. As you are already aware, the CIM for all intents and purposes amounts to a tax, as such the NPA required the approval of Parliament in order to impose same. We humbly wish to draw your attention in this regard to article 174 (1) of the Constitution (1992) and the decision of *Development Data & 2 Others v. National Petroleum Authority & Another* (Suit No BC553/2009, 28th November, 2011).
3. My clients, being good citizens, support the Government's quest to develop Ghana and as part of the efforts to develop Ghana to raise funds through various endeavours including the imposition of taxes and levies, howbeit in a manner that is sensitive to the conditions of the Ghanaian citizenry.
4. However, my clients are equally mindful of the duty imposed on them by law to ensure that the Government, its agencies (including the NPA) and indeed individuals comply with the dictates of the law.

My client has therefore instructed me to and I do hereby demand that upon receipt of this letter, you cease immediately with the unlawful collection of the **cylinder investment margin**.

TAKE NOTICE that should you fail to heed to our demand, I have my client's instructions to bring an action against you in a court of competent jurisdiction to compel you to do so and for costs including solicitor's fees, without further notice to you.

Anticipating your utmost cooperation

Yours truly,



Martin L. Kpebu Lawyer
GT Tower
1st Floor World Trade Centre
Accra

M. L. Kpebu.

Cc:

- 1 **CHAMBER OF PETROLEUM CONSUMERS GHANA
(COPEC)
7TH FLOOR SSNIT EMPORIUM
AIRPORT CITY, ACCRA**

2. **CONSUMER PROTECTION AGENCY
FORICO MALL (NEAR PAPAYE)
OSU, ACCRA**