IN THE SUPERIOR COURT OF JUDICATURE IN THE SUPREME COURT ACCRA - A.D. 2022

SUIT NO. J1/19/2022

BETWEEN

1. HARUNA IDDRISU
No. 1, 11th Floor, Job 600
Parliament House, Accra

PLAINTIFFS

- 2. MAHAMA AYARIGA House No. T29, Tinsungo Bawku, UER
- 3. SAMUEL OKUDZETO ABLAKWA House No. 1, Mongoase, Aveyime North Tongu, Volta Region

-AND-

ATTORNEY – GENERAL Attorney-General's Chambers Ministry of Justice, Accra

DEFENDANT

STATEMENT OF CASE FILED FOR AND ON BEHALF OF THE PLAINTIFFS PURSUANT TO RULE 46(1) OF THE SUPREME COURT RULES, 1996(C.I 16) IN SUPPORT OF PLAINTIFF'S WRIT TO INVOKE THE ORIGINAL JURISDICTION OF THE SUPREME COURT

I. Introduction

1. My Lords, by a writ filed on 30th March 2022, the Plaintiffs herein invoked the original jurisdiction of this Honourable Court seeking a number of reliefs relating to the outcome of proceedings of the Parliament of the Republic on March 29, 2022. Specifically, the Plaintiffs invoke the original enforcement jurisdiction of this Honourable Court for:

- a. A declaration that on the authority of the Supreme Court case of **Justice Abdulai v. Attorney-General, Writ No. J1/07/2022** (hereinafter referred to simply as Abdulai v. Attorney General) dated 9th March 2022, the constitutional quorum for decision-making and voting in Parliament within the meaning and intent of Article 104(1) of the 1992 Constitution is 138 Members of Parliament present in the Chamber of Parliament out of the 275 Members of Parliament; and not 136 Members of Parliament present in the Chamber of Parliament;
- b. A declaration that in accordance with Article 104(1) of the 1992 Constitution of Ghana and on the authority of Abdulai v. Attorney General, on the 29th day of March 2022, when the Rt. Hon. Speaker of Parliament put the question for the second reading of the Electronic Transfer Levy Bill, 2021, Parliament lacked the required quorum to vote on the motion before the House, there being only 136 Members of Parliament present in the Chamber of Parliament;
- c. A further declaration that by reason of relief (b) above, the purported vote on the motion for the second reading of the Electronic Levy Transfer Levy Bill, 2021 by the 136 Members of Parliament is in contravention of Article 104(1) and therefore null, void and of no effect whatsoever;
- d. A declaration that in accordance with Article 104(1) of the 1992 Constitution of Ghana and on the authority of Abdulai v. Attorney, on the 29th day of March 2022, when the Rt. Hon. Speaker of Parliament put the question for the Consideration of the Electronic Transfer Levy Bill, 2021 to the house, Parliament lacked the required quorum to vote on each clause of the Electronic Transfer Levy Bill, 2021 before the House;
- e. A further declaration that on account of relief (d) above, the purported vote by the 136 Members of Parliament on each clause of the Electronic Transfer Bill, 2021 is in contravention of Article 104(1), and therefore null, void and of no effect whatsoever;

- f. A declaration that in accordance with Article 104(1) of the 1992 Constitution of Ghana and on the authority of Abdulai v. Attorney, on the 29th day of March 2022, when the Rt. Hon. Speaker of Parliament put the question to the house for the Third Reading of the Electronic Transfer Levy Bill, 2021, Parliament lacked the required quorum to pass the said Electronic Transfer Bill, 2021;
- g. A further declaration that on account of relief (f) above the purported Third Reading and subsequent passage of the Electronic Transfer Levy Bill, 2021 is in contravention of Article 104(1) of the Constitution, and is therefore null, void and of no effect.
- h. An order of the Honourable Court setting aside the purported passage of the Electronic Transfer Levy Bill, 2021, by the 136 Members of Parliament of the Majority Caucus present in the Chamber of Parliament on the 29th March 2022 as being unconstitutional, null and void;
- i. Any other relief and/or order(s) the Honourable Court may deem fit.
- 2. This Statement of Case is filed for and on behalf of the Plaintiffs in accordance with Rule 46 of the Supreme Court Rules, 1996(C.I 16) which provides as follows:

"Statement of plaintiff's case

(1) The plaintiff may file a statement of case for the plaintiff with the writ, or shall within fourteen days of the filing of the writ file the statement of the plaintiff's case."

II. The Capacity of the Plaintiffs

3. My Lords, the Plaintiffs herein are citizens of Ghana and Members of the Parliament of the Republic of Ghana. On the authority of this Court's decision in *Tuffuor v. Attorney-General* [1980] GLR 637, the Plaintiffs are clothed with the requisite capacity to invoke the original jurisdiction of this Honourable Court pursuant to articles 2(1)(b) and 130(1)(a) of the 1992 Constitution of Ghana.

- 4. The 1st Plaintiff is the Minority Leader of the Parliament of Ghana. He is the Member of Parliament for Tamale South in the Northern Region of the Republic of Ghana.
- 5. The 2nd Plaintiff is the Member of Parliament for Bawku Central in the Upper East Region of the Republic of Ghana. He is a member of the Constitutional, Legal and Parliamentary Affairs Committee, the Environment, Science and Technology Committee and Appointments Committee.
- 6. The 3rd Plaintiff is the Member of Parliament for the North Tongu in the Volta Region of the Republic of Ghana. He is a member of the Foreign Affairs Committee of the Parliament of Ghana.
- 7. The Defendant, the Attorney-General of the Republic of Ghana is sued in his capacity as the principal legal adviser to the Government of Ghana pursuant to Article 88(1) of the 1992 Constitution of Ghana and as the proper person for an action instituted against the State on the authority of Article 88(5) of the 1992 Constitution and Section 9(1) of the State Proceedings Act, 1998(Act 555).

III. Factual Background

- 8. The facts precipitating the instant action are that, on the 29th day of March 2022, the President of the Republic of Ghana, through the Minister of Finance, Honourable Ken Ofori Atta, laid before Parliament the Electronic Transfer Levy Bill, 2021 for passage into law. The Bill was laid under a certificate of urgency pursuant to article 106(13) of the Constitution and Order 119 of the Standing Orders of Parliament.
- 9. From their own observations and the records available to them, the Plaintiffs ascertained that present in the Chamber of Parliament on March 29, 2022, when the second reading of the Electronic Transfer Levy Bill, 2021 was done were 272 out of the total of 275 Members of Parliament. Of the 272 Members of Parliament present, 136 of them

belonged to the Majority Caucus and 136 belonged to the Minority Caucus. Those who were absent from the Chamber of Parliament on the side of the Majority Caucus were the Member of Parliament for the Ahanta West, Hon. Ebenezer Kojo Kum and Hon. Sarah Adwoa Safo, the Member of Parliament for the Dome Kwabenya Constituency. There was only one person absent from the Chamber of Parliament from the side of the Minority Caucus and that was the Member of Parliament for the Assin North Constituency, Hon. James Gyakye Quayson.

- 10. Though the Plaintiffs maintain that Mr. Ebenezer Kojo Kum was absent from the Chamber of Parliament, the Majority caucus alleges that he was present, and he has indeed been marked as present. In any case Hon. Ebenezer Kojo Kum's purported presence only increases the number of the members of the Majority Caucus to 137, which still does not satisfy the quorum requirement of 138 as this Honourable Court held in Abdulai v. Attorney General. In other words, the presence of 137 members of the Majority Caucus in the Chamber does not alter the nature of the Plaintiffs' case and is an apt instance for the application of the maxim de minimis non curat lex. So, in order not to belabour the point and detract from the rather important constitutional infraction, which is the subject of this suit, the Plaintiffs, in this statement of case, shall proceed based on the assumption that, as far as the impugned parliamentary proceedings are concerned, the members present were either the 136 canvassed in the Plaintiffs' writ or the purported 137 being bandied around by the Majority Caucus.
- 11. When the Second Reading of the Electronic Transfer Levy Bill, 2021, commenced, all the 272 Members of Parliament were present in the Chamber/Floor of Parliament. However, after the debate on the Motion for the Second Reading of the Electronic Transfer Levy Bill, 2021, the 136 Members from the Minority Caucus staged a walkout from the Chamber/Floor of Parliament in protest. From all indications, there were only the 136 or purported 137 Members from the Majority Caucus in the Chamber of Parliament at the time the Speaker put the question.
- 12. During the Consideration Stage of the Electronic Transfer Bill, 2021, when the Rt. Hon. Speaker of Parliament put the question on each of the

various clauses of the Bill, only 136 or purported 137 Members from the Majority Caucus were present in the Chamber of Parliament. And the same applied to the question for the Third Reading of the Bill.

- 13. The Plaintiffs' contention is that the Electronic Transfer Levy Bill, 2021, was taken through the various constitutional stages of its passage into an Act of Parliament with only 136 or the purported 137 Members from the Majority Caucus present in the Chamber of Parliament. As a matter of fact, the 136 or, as the Majority will contend, the 137 Members present in voting on the Electronic Transfer Bill, 2021 did not constitute half of all the members of Parliament. The required number should have been 138 at the time the Rt. Hon. Speaker of Parliament put the question to the House for at each stage of the passage of the Electronic Transfer Levy Bill, 2021.
- 14. The Plaintiffs anchor their contention on Article 104(1) of the 1992 Constitution of Ghana which provides as follows: "Except as otherwise provided in this Constitution, matters in Parliament shall be determined by the votes of the majority of members present and voting, with at least half of all the members of Parliament present." This Honourable Court's judgment in the recent case of **Abdulai v. Attorney-General** dealt with the scope, effect and mechanics of article 104 on matters of quorum for the purpose of voting on matters in Parliament.
- 15. Therefore, on the basis of article 104(1) of the 1992 Constitution and the case of **Abdulai v. Attorney-General** the Plaintiffs state that the purported votes taken at the various stages of the passage of the Electronic Levy Transfer Levy Bill, 2021 by the 136 or purported 137 Members of Parliament present in the Chamber of Parliament is in contravention of Article 104(1) and therefore null, void and of no effect.
- 16. The Plaintiffs urge on the Honourable Court to set aside the purported passage of the Electronic Transfer Levy Bill, 2021, by the 136 or purported 137 Members of Parliament of the Majority Caucus present in the

Chamber of Parliament on the 29th of March 2022 as being unconstitutional, null and void.

IV. The Jurisdictional Threshold

- 17. A perusal of the Plaintiffs' Writ filed before the Honourable Court would demonstrate that the Plaintiffs' instant action is anchored on Articles 2(1)(b) and 130(1)(a) of the 1992 Constitution of Ghana.
- 18. Article 2(1)(b) of the Constitution states as follows;
 - " 2 (1) A person who alleges that -
 - (a) an enactment or anything contained in or done under the authority of that or any other enactment; or
 - (b) any act or omission of any person;

is inconsistent with, or is in contravention of a provision of this Constitution, may bring an action in the Supreme Court for a declaration to that effect."

19. Then Article 130(1)(a) states as follows;

- "130.(1) Subject to the jurisdiction of the High Court in the enforcement of the Fundamental Human Rights and Freedoms as provided in article 33 of this Constitution, the Supreme Court shall have exclusive original jurisdiction in-
- (a) all matters relating to the enforcement or interpretation of this Constitution."
- 20.Articles 2(1) and 130(1) of the 1992 Constitution have received a plethora of judicial expressions in terms of the importance of those provisions relative to the original jurisdiction of the Honourable Court in interpreting and or enforcing the Constitution. Wood CJ in the case of Abu Ramadan and Another v The Electoral Commission and Another (2013-2014) 2 SCGLR 1654 (Abu Ramadan No. 1) in the following eloquent terms stated thus:

"A clearly unambiguous constitutional provision which underscores the supremacy of the 1992 Constitution is the Article 1(2). It provides:"1(2) This Constitution shall be the supreme law of Ghana and any other law found to be inconsistent with any provision of this Constitution shall, to the extent of the inconsistency, be void. "A further safeguard to the doctrine of constitutional supremacy is embodied in the articles 2(1) and 130(1) of the 1992 Constitution, which vest the Supreme Court with original jurisdiction to determine the constitutionality of legislations and to declare as void any law which is found to be inconsistent or in conflict with any of its provisions".

21. Indeed, on matters bordering on whether an act or omission of any person or body of persons is within the boundaries of the Constitution, the Supreme Court has been fortified by articles 2(1) and 130(1) of the Constitution with the sole duty to determine that the executive, legislature and any other person exercises powers within the four walls of the Constitution. In the case of Abu Ramadan and Another v The Electoral Commission and Another (2015-2016) 1 SCGLR (Abu Ramadan No. 2), Gbadegbe JSC delivered himself as follows;

"We open the merit consideration of the action herein by observing that under the 1992 constitution, this court and none other has the onerous responsibility of determining whether an act, legislation and or any act (conduct) is within the boundaries of the constitution as provided for in articles 2(1) and 130(1)."

22. His Lordship continued;

"The essence of the jurisdiction conferred on us under the said articles is to enable us intervene in appropriate instances to declare and enforce the law regarding the extent and exercise of power by any person or authority. Although the said constitutional provisions have not used the words "judicial review", their cumulative effect is to confer on us the jurisdiction to declare what the law is and to give effect to it as an essential component of the rule of law. The nature of the court's obligation is to measure acts of the executive and

legislative bodies to ensure compliance with the provisions of the constitution, but the jurisdiction does not extend beyond the declaration, enforcement of the constitution and where necessary giving directions and orders that may be necessary to give effect to its decision as contained in article 2(2) of the constitution. The court's original jurisdiction thus enables it to determine the limits of the exercise of the repository's powers."

- 23. The received learning from the above decisions of this Honourable Court on the scope and effect of articles 2(1) and 130(1) of the Constitution is that where there are allegations of breach of the Constitution by the legislature, executive or any other person, the appropriate forum to undo the illegality committed and to compel the observance of the provisions of the Constitution is this Honourable Court. That power has not been delegated to any other institution of State or judicial body inferior to this Court.
- 24.It is not in dispute that article 104(1) of the Constitution was interpreted in the case of **Abdulai v. Attorney-General**. It is for that reason that a perusal of the Plaintiffs' Writ would indicate that they do not seek the interpretation of the said provision. What they seek before the Honourable Court is the enforcement of article 104(1) of the Constitution. This Honourable Court has had occasion to state that its interpretative and enforcement jurisdictions are separate and independent of each other. In other words, one can approach the Honourable Court solely to enforce the provisions of the Constitution without demonstrating the need for interpretation.
- 25. Thus in the case of *Emmanuel Noble Kor v Attorney-General and Another*, an unreported judgment of the Supreme Court in **Suit Number JI/16/2015** dated March 10, 2016, this Court per Atuguba JSC stated as follows;

"It will be seen that article 2 of the Constitution is headed "Enforcement of the Constitution" and the ensuing provisions are meant to attain the enforcement of the Constitution. There is therefore express authority in the Constitution itself for the view

that the enforcement jurisdiction of this court is a conspicuously independent item of jurisdiction of this court. Indeed, though it will be erroneous to say that a declaratory action cannot be brought within article 2 towards the enforcement of an ambiguous provision of the Constitution, it appears that while the enforcement purpose of that article is clear on the face of its provisions, its interpretative purpose is comparatively latent."

26. His Lordship continued;

"As Apaloo C.J, delivering the judgment of the Supreme Court in Yiadom v Amaniampong (1981) GLR 3 at 8 said, inter alia, "To enforce a provision of the Constitution is to compel its observance." Certainly, it cannot be said that this court cannot compel the observance of a provision of the Constitution unless it first acquires the murkiness of ambiguity and is processed in the interpretative refinery of this court."

27. We do not intend to detain this Honourable Court for long on its jurisdiction to enforce a provision of the Constitution without a condition precedent for the existence of an imprecision, obscurity and ambiguity of the provision that is sought to be enforced. However, we will out of the abundance of caution, as jurisdiction is essential to determination of any issue before a court, refer the Court to the opinion of Gbadegbe JSC in the case of Professor Stephen Kwaku Asare vs 1. Attorney-General 2. General Legal Council & Anor, Suit No. J1/1/2016 where the learned justice noted:

"Secondly, this court has reiterated in several decisions that its enforcement jurisdiction can be invoked independently of the interpretative jurisdiction as the right to seek a remedy under article 2 (1) is disjunctive not conjunctive. The said position was pronounced upon in the cases of Sumaila Bielbiel v Dramani [2011] 1 SCGLR 132; Emmanuel Noble Kor v The Attorney- General; an unreported judgment in case number J1/16/2015 dated 03 March 2016 and Abu Ramadan (No 2) v Electoral Commission and Another, an unreported judgment in case number J1/14/2016 dated

May 05, 2016. Having surmounted the jurisdictional hurdle, we direct our energies to a consideration of the action herein on the merits."

- 28. Having already demonstrated that by virtue of articles 2(1) and 130(1) of the 1992 Constitution this Court is assigned the undivided watchdog role to measure acts of the executive and legislative bodies and any person to ensure compliance with the provisions of the Constitution, it is in that light that the Plaintiffs come before the Honourable Court to seek its intervention to undo the illegality, unconstitutionality and impropriety that the 136 or the purported 137 Members of Parliament from the Majority Caucus visited upon the people of this country. On that fateful day, they constituted less than the required quorate number of 138, which is half of all the members of Parliament present. All the same, they proceeded with indecent haste and in a self-interested manner, to consider, deliberate and vote on the clauses of the Electronic Transfer Levy Bill, 2021 and its subsequent passage contrary to Article 104(1) of the Constitution.
- 29.In approaching the seat of justice of this Honourable Court, the Plaintiffs are fortified by this Court's own seminal and landmark decision in **Abdulai v. Attorney-General**, on the matter of quorum and what the proper quorate number is in the light of the undisputed fact that there are currently 275 members of Parliament within the meaning of Article 104(1) of the Constitution.
- The Plaintiffs do not only consider the passage of the Electronic Transfer Bill, 2021 by the 136 or purported 137 Members of Parliament from the Majority Caucus without the requisite quorum as a desecration of article 104(1) of the Constitution which is mandatory in its terms but an assault on and a mockery of the Honourable Court's decision in **Abdulai v. Attorney-General.**
- 31. It is accordingly proper for this Honourable Court to uphold the reliefs of the Plaintiffs and to compel the observance of Article 104(1) of the Constitution. This will engender confidence in the administration of justice and ensure fidelity to the law. It will also ensure that Parliament,

in the exercise of its legislative powers, complies with the necessary constitutional provisions. As noted by Gbadegbe JSC in **Abu Ramadan No. 2** (supra):

"The exercise of the original jurisdiction requires us to deliver credible decisions in order to enhance public confidence in the administration of justice as an independent decision making body with the sole responsibility of having a monitoring role over acts of the legislature and the executive for the purpose of ensuring observance with the constitution."

V. Legal Merits of Plaintiffs' Claim

- 32. Having dealt with the facts, the capacity of the Plaintiffs and the jurisdiction of the Honourable Court to entertain the instant action, we proceed to examine the merits of the matter at bar. First, references have been made to **Abdulai v. Attorney-General**, which no doubt shows that it has become the holy grail in the resolution of the instant matter. We will therefore proceed to deal with it and demonstrate how it is the foundation of the instant suit in the light of Article 104(1) of the Constitution which the Plaintiffs seek to enforce.
- 33. The facts which triggered **Abdulai v. Attorney General** were that on the 26th of November 2021, Parliament through the 137 members of Parliament from the Minority Caucus who were present in the Chamber of Parliament voted to reject the 2022 Budget Statement. At the time of the rejection of the Budget by the 137 members of Parliament, the Majority Caucus had staged a walkout and were therefore not present in the Chamber of Parliament.
- 34. When Parliament reconvened on the 30th November 2021, the Majority Caucus was in the Chamber of Parliament while the Minority Caucus was absent. The 1st Deputy Speaker who is a Member of the Majority Caucus presided in the absence of the Speaker of Parliament. At the proceedings, the Majority Leader contended that the rejection of the 2022 Budget Statement by the 137 members of Parliament present in the Chamber of Parliament on the 26th November 2021 was in breach of

Article 104(1) of the Constitution. In other words, the 137 members of Parliament present in the Chamber of Parliament did not constitute half of members of Parliament present when the Budget was rejected.

- 35. The Majority Leader therefore urged the 1st Deputy Speaker to set aside the decision of the 137 Members of Parliament on the 26th November 2022, to reject the budget statement. On the 30th November 2021, aside the 1st Deputy Speaker, there were 137 Members of the majority including the 2nd Deputy Speaker who is an "independent" Member of Parliament. Before the 1st Deputy Speaker proceeded to put the question for consideration on the basis of the motion of the Majority Leader, in order to satisfy the quorum requirement of half of members present, the 1st Deputy Speaker counted himself as part of the half of Members present to make up 138.
- 36. Having attained the quorum of half of Members present which is 138, the House set aside the rejection of the Budget on the 26th November 2021. After having set aside the rejection of the Budget on the 26th November 2021, the House proceeded to approve the 2022 Budget.
- 37. The Plaintiff, aggrieved with the conduct of the 1st Deputy Speaker when he counted himself to form quorum under article 104(1) of the 1992 Constitution, invoked the original jurisdiction of this Court seeking the interpretation of Articles 102, 104(1) and104(3) of the Constitution. The crux of the Plaintiff's case was that the 1st Deputy Speaker acted unconstitutionally when he counted himself for the purpose of making up the quorum of half of the Members of Parliament present in accordance with Article 104(1) of the Constitution.
- 38. The Plaintiff sought several reliefs but the relevant relief for the purpose of the instant action was relief 6 which read:

"A declaration that upon a true and proper interpretation of Articles 102 and 104(1) of the Constitution, the decision taken on the

30th November 2021 to the extent **that 138 Members of Parliament** were not present on the floor of the House is a nullity."

Arguments of Parties particularly by the Attorney General.

- or otherwise of a Deputy Speaker counting himself to form quorum under Article 104(1) of the Constitution when presiding, the Attorney General argued that the 1st Deputy Speaker acted constitutionally when he counted himself as part of quorum for half of Members of Parliament present on the 30th November 2021. Therefore the setting aside of the rejection of the Budget on 26th November 2021 was constitutional and the subsequent approval of the Budget was likewise constitutional.
- The Attorney General made very important submissions which are relevant to the matter at bar. At paragraph 30 of his statement case filed on the 24th January 2022, herein attached and marked **Exhibit HMO1**, the Attorney General submitted as follows:

"Article 104(1), in fact, deals with two things: (i) the manner in which a decision on a matter is generally determined to have been made on a matter – which is set as majority of members present and voting; and (ii) the number of members of Parliament who must be present before a decision is made – which is set as, at least half of all members of Parliament. For the current composition of Parliament, i.e. 275 members, that number clearly must be 138. Thus, for the purposes of article 104, i.e. taking a decision on any matter in Parliament, at least 138 members must be present and out of this, number majority must have voted on the issue. Any other construction will manifestly do unwarranted violence to the clear words of that provision."

41. Then at paragraph 33 of the statement of case, the Attorney-General again forcefully argued as follows:

"Applying this to the facts of this case, the obvious implication is that all members of Parliament, including the Deputy Speakers, who are first and foremost, members of Parliament, are to be counted among the 138 members, which is half of the 275 elected members required before a question may be put on an issue or decision may be made on a matter."

- 42.It must be stated that the submissions by the Attorney General in the Abdulai v. Attorney General supra were similar to the submissions he again proffered in the case of Richard Sky v The Attorney-General, Suit No. J1/5/2022, filed on the 14th February 2022 ("Richard Sky Case").
- 43.In the Richard Sky Case the Plaintiff sought an interpretation of article 104(1) of the Constitution by urging on this Court to interpret "present" as used in article 104(1) of the Constitution to mean "present at proceedings in the Chamber of Parliament or anywhere else that the Speaker designates Parliament to sit and not anywhere else." The Plaintiff also sought an order of the Court based on the interpretation of article 104(1) as he contended, that the 2022 Budget which was rejected by the 137 members of the Minority present in the Chamber of Parliament in the absence of the 137 Majority members and the "Independent" Member of Parliament did not constitute half of members present for the purposes of quorum under article 104(1).
- 44. According to the Plaintiff in the Richard Sky Case, with the composition of the current Parliament being 275 members, half of members present for the purposes of quorum in article 104(1) will be 138. The Plaintiff in the Richard Sky Case sought several reliefs. Chief among the reliefs were reliefs iii and iv which are important in the instant case. Relief iii read:

"A declaration that upon a true and proper interpretation of Article 104(1) of the Constitution 1992 of the Republic of Ghana, the purported determination by 137 Members of Parliament of Ghana on the 26th November, 2021, purporting to reject the 2022 Budget Statement and Economic Policy of the Government of Ghana, violated Article 104(1) of the Constitution 1992 of the Republic of Ghana"

and relief (iv) read:

"An order setting aside the purported votes by 137 Members of Parliament of Ghana out of the total number of 275 members of Parliament on 26th November 2021, which vote purported to reject the 2022 Budget Statement and Economic Policy of the Government of Ghana, for violating Article 104(1) of the Constitution 1992 of the Republic of Ghana."

45. The Attorney General in the Richard Sky Case essentially repeated his arguments in the Abdulai v. Attorney General in his statement of case which we have attached hereto and marked as Exhibit HMO2. He agreed with the submissions of the Plaintiff in the Richard Sky Case and urged the Court to grant the reliefs sought by the Plaintiff except relief 5. At paragraph 18 of Exhibit HMO2, the Attorney General stated:

"Respectfully, we must first indicate in the spirit of intellectual honesty, that upon a careful consideration of the case of the plaintiff, we are constrained to express our agreement with the plaintiff's case, apart from relief(5) endorsed on the plaintiff's writ. This position of ours is consistent with a part of our submissions already filed in Suit No. J1/7/2022 entitled Justice Abdulai vrs. The Attorney-General also pending before the Court, and which raises issues broader than as contained in the scope of the instant action."

- 46. To reinforce his point and ensure that his position is clear, the Attorney General, at page 18 of his statement of case in the Richard Sky Case, concluded as follows; "II. In consequence, reliefs (3) and (4) are also worthy of a grant by this Court."
- 47. It is pertinent to reiterate that the Attorney General repeated paragraphs 30 and 33 in his statement case in the Abdulai v. Attorney General as stated in paragraph 53 of our submission in the Richard Sky Case at paragraphs 30 and 35 respectively.

Issues Set Down for Determination in the Abdulai Case.

- Attorney General was whether or not the decision taken on 30th November 2021 by the Parliament of Ghana to approve the 2022 Budget was a nullity as 138 members, excluding the person presiding, were not present in Parliament before the decision was made. This issue clearly has a bearing in the instant matter before the Honourable Court.
- 49. This Court speaking through Kulendi JSC at page 28 of the judgment upheld the conduct of the 1st Deputy Speaker counting himself as part of the half of Members present to make up 138 to satisfy the quorum requirement in Article 104(1) of the Constitution by stating;

"That the decision taken on 30th November, 2021 by Parliament of Ghana to approve the 2022 Budget was valid **as 138 members, including the person presiding were present in Parliament when the decision was made."**

- 50. It is pertinent to state in the *Richard Sky Case* the Plaintiff therein sought to have both the rejection of the budget on 26th November 2021 and the approval of the budget on 30th November 2021 set aside.
- 51. When the parties in the Richard Sky case appeared before this Court on the 16th day of March 2022 (after judgment had been delivered in Abdulai v Attorney-General) this Court stated that all matters relating to quorum had already been determined in the Abdulai v Attorney-General. Hence Richard Sky's two suits were moot. The Attorney General agreed with the reasoning of the Court stating that in his opinion, the judgment in Abdulai v Attorney-General dealt adequately with the issues of quorum which were the basis of the suit in the Richard Sky Case.
- 52. In effect, the Court, by reason of **Abdulai v Attorney-General** had already resolved the contentious issues which were the basis of the Richard Sky Case (Suit No. J1/5/2022), which in sum, was that quorum within the meaning of article 104 required the presence of 138 members of Parliament. The Attorney-General agreed with the Plaintiff and submitted

same in Abdulai v Attorney-General. Again, by necessary implication, with the Court stating that all matters relating to quorum had already been determined in Abdulai v Attorney-General, a position which the Attorney-General agreed with, this meant that the Plaintiff's contention in Richard Sky v Attorney-General Suit No. J1/5/2022, that "present" as used in article 104(1) means to be 'present at proceedings in the Chamber of Parliament or anywhere else that the Speaker designates Parliament to sit and not anywhere else' was resolved in the affirmative by this Court in Abdulai v Attorney-General. This position as well was agreed to by the Attorney-General.

53. Clearly if the Court did not consider such matters to have been resolved in the affirmative by reason of Abdulai v Attorney-General, then the Honourable Court would have proceeded to resolve the matters in the Richard Sky v Attorney-General Suit No. J1/5/2022, without stating them to be moot.

The Scope of Article 104(1) as Espoused in Abdulai v. Attorney General

54. Article 104(1) of the Constitution provides as follows:

- "(1) Except as otherwise provided in this Constitution, matters in Parliament shall be determined by the votes of the majority of members present and voting, with at least half of all the members of Parliament present."
- 55. Article 104(1) took a centre stage in **Abdulai v. Attorney General**. Kulendi JSC took pains to detail the mechanics of the said provision. In dealing with article 104(1), this Court did not mince words when it clearly stated that the said provision applies specifically and exclusively to voting to determine a matter in Parliament. The Court at page 19 of the judgment stated;

"There is a second quorum provision, found in article 104(1). This provision applies specifically and exclusively to voting to determine a matter in Parliament."

56. The Court was clear in its mind that when Parliament is exercising its legislative powers such as the approval of proposed contracts or bills as it is in this case where we are dealing with the purported approval of the Electronic Transfer Levy Bill, 2021, article 104(1) sets a higher quorum threshold requiring at least half of all the members of Parliament to be present before a vote can be taken. The Court at page 19 delivered itself as follows:

"However, where Parliament must exercise its legislative power to decide or determine a matter before it, the Constitution sets a higher quorum threshold, requiring, in that instance, at least half of all the members of Parliament to be present before a vote can be taken."

57. Furthermore, this Court noted that the higher quorum threshold for voting in article 104(1) is formulated in a manner that Parliament cannot proceed to take a decision on a matter by vote unless and until at least one-half of all members are present. The Court stated it was intended to ensure that decisions of Parliament which carry legal or legislative consequences are not taken unless at least half of the membership of Parliament is in attendance. The Court finally stated that the requirement of having one-half of all members present before a vote can be taken on an issue is to prevent a minority of the members present from proceeding to decide a matter with binding legal effect. For what it is worth, we will quote in extenso what the Court stated at page 19 of the judgment;

"In effect, the Framers of the Constitution placed voting in Parliament on a higher order of importance of magnitude than debating. Thus, while Parliament can commence business and proceed to debate a matter as long as at least one-third of its members are in attendance, it cannot proceed to take a decision on the matter (by vote) unless and until at least one-half of all

members are present. The higher quorum threshold for voting, set a minimum of half the membership of Parliament, is designed to ensure that the decisions of the House, which carry legal or legislative consequences, are not taken unless at least half of the membership of Parliament is in attendance. It is designed, in effect, to prevent a minority of the members of Parliament from proceeding to decide a matter with binding legal effect."

- General, the submissions by the Attorney-General in Abdulai v. Attorney General and the Richard Sky Case (Suit No. J1/5/2022) (though judgment was not delivered in that matter) would indicate that when it comes to decision-making and voting in Parliament within the meaning of article 104(1), there must be at least one-half of all members of Parliament present. And that one-half for the current composition of Parliament of 275 members is 138. Therefore, in a situation where there is a decision-making and voting and the members of Parliament present in the Chamber of Parliament are less than 138, they do not meet the constitutional quorum requirement of at least one-half of members present. They are constitutionally barred from taking a decision and if they proceed to do so any decision taken would be unconstitutional and of no effect within the meaning of article 1(2) of the Constitution.
- 59. In *Mensima v A. G. [1996-97] SCGLR 67*, Acquah JSC (as he then was) stated thus:

"In my view therefore, article 1 (2) of the Constitution, 1992 is the bulwark which not only fortifies the supremacy of the Constitution, but also makes it impossible for any law or provision inconsistent with the Constitution, 1992 to be given effect to."

Discussion on the Reliefs Sought by the Plaintiffs

General and the reasoning of the Honourable Court in the case, the submissions of the Attorney-General in the same case which were upheld by the Honourable Court and taking into account the intellectual honesty displayed by the Attorney-General in the Richard Sky Case which must not

be taken lightly, we will proceed *infra* to demonstrate that the reliefs sought by the Plaintiffs are worthy of grant.

Did Parliament lack quorum on the 29th day of March 2022, when the Electronic Transfer Levy Bill, 2021, was passed by the votes of only 136 Members of Parliament present in the Chamber of Parliament

- 61. As noted above, the Electronic Transfer levy Bill, 2021 was brought to Parliament on a certificate of urgency. Having been certified by the Committee Responsible for Finance as urgent, the Bill passed through the various stages of the passage of laws in one day. At each stage of the process, Mr. Speaker put the question for a vote before the Bill could progress to the next stage. Thus, the motion for the Second Reading was voted upon, followed by the clause-by-clause consideration of the Bill and then the Third Reading of the Bill. The pertinent question for this Honourable Court is therefore whether at each stage of the lawmaking process, Parliament had the requisite quorum to take a vote in order to proceed to the next stage. In short, was Parliament quorate when it passed the Electronic Transfer Levy Bill, 2021?
- 62.In first dealing with the instant issue, we admit that the law is that official acts performed are presumed to be regular. Therefore, when Parliament performs its functions, those functions are presumed to be regular until the contrary is shown. However, this is a rebuttable presumption. This is found in the Latin expression *Omnia prasemuntur rite et solemniter esse acta*. In section 37(1) of the Evidence Act, 1975(NRCD 323), it is provided as follows:
 - "(1)It is presumed that an official duty has been regularly performed."
- 63. However, this presumption is rebuttable. Being a rebuttable presumption, it only has a presumptive effect. In other words, it is conditional and inconclusive. Thus in the case of **Ghana Ports and Harbours Authority v Nova Complex Ltd.** [2007-2008] SCGLR 806. Wood CJ noted thus:

"At law, the maxim, which has gained statutory recognition in our jurisdiction, applies not only to official, judicial, and governmental acts, but also to duties required to be performed by law.

"The relevant section, ie section 37(1) of the Evidence Act, 1975 (NRCD 323) provides: "It is presumed that an official duty has been regularly performed. "The Commentary on this statutory provision, which serves as an undoubted aid to its interpretation, reiterates the common law position that the rule as is "generally applied to judicial and governmental acts," may also be applied to "duties required to be performed by law." Even more important, section 30 of NRCD 323, stipulates clearly that, section 37(1) which was invoked at the defendants' behest, by law, falls in the class of presumptions which by virtue of the fact that they permit contrary evidence to be led, are described as rebuttable, conditional, inconclusive or disputable presumptions. It is trite learning that presumptions of this kind have a prima facie effect only and the presumed facts may therefore be displaced by evidence."

64.In terms of the burden a person carries when challenging the official acts presumed to be regular, all that the person has to do is to introduce sufficient and credible evidence to dislodge the presumption. In this case, having asserted that on 29th March 2022, at the time the Rt, Hon. Speaker of Parliament put the questions in respect of the various stages of the Electronic Transfer Levy Bill, 2021, only 136 or the purported 137 members of Parliament were present, meaning that the required number of 138 for quorum had not been met.

65.In Ghana Ports & Harbours Authority vs NOVA Complex Ltd , Wood CJ noted;

"A rebuttable presumption, in the language of section 20 of the Evidence Act, 1975, "imposes upon the party against whom it operates the burden of producing evidence and the burden of persuasion as to the non-existence of the presumed fact." It follows that whenever the maxim is applied, the person against whom it is invoked and who is entitled to lead evidence to refute the presumption, is at liberty to prove that there was in fact no due

regularity or performance of the official or statutory duty in question. Evidence may be led to show also, for example, that the person is not a public officer or is not duly authorised so to act, or that the person acted outside the limits of his or her authority, or that they acted in bad faith or that theirs was an improper exercise of discretion."

- 66. The incontestable evidence before this Court is that on 29th March 2022, at the time the Rt, Hon. Speaker of Parliament put the questions in respect of the various stages of the Electronic Transfer Levy Bill, 2021, only 136 or the purported 137 members of Parliament were present and voted on it. This fell short of the quorum requirement of one-half of the total number of members of Parliament. The members of the Majority Caucus present in the Chamber of Parliament including the 'Independent' Member of Parliament were less than 138. We have attached the Votes and Proceedings of Parliament dated 29th and 31st March 2022 as Exhibit **HMO3 series**.
- 67. Accordingly, we urge the Honourable Court to hold that the purported vote on the motion for the second reading of the Electronic Transfer Levy Bill, 2021 by the 136 or purported 137 Members of Parliament is in contravention of article 104(1) and therefore null, void and of no effect whatsoever.
- 68. Respectfully, we contend that we have demonstrated on the strength of the case of *Abdulai v. Attorney General*, article 104(1) and Exhibit **HMO3 series**, that on the 29th day of March 2022, when the Rt. Hon. Speaker of Parliament put the question for the Consideration of the Electronic Transfer Levy Bill, 2021 to the house, to vote on each clause of the Electronic Transfer Levy Bill, 2021 before the House, the members of Parliament present in the Chamber of Parliament at the material time were less than 138. Accordingly, we urge your Lordships to hold that the purported vote by the 136 or purported 137 Members of Parliament present in the Chamber of Parliament on each clause of the Electronic Transfer Levy Bill, 2021 is in contravention of Article 104(1), and therefore null and void and of no effect whatsoever.

- Attorney General, article 104(1) and Exhibit HMO3 series, that one-half of members of Parliament present is 138, and that on the 29th day of March 2022, when the Rt. Hon. Speaker of Parliament put the question to the House for the Third Reading of the Electronic Transfer Levy Bill, 2021, the members of Parliament present in the Chamber of Parliament at the material time were less than 138. Therefore, Parliament lacked the required quorum to pass the said Electronic Transfer Levy Bill, 2021. We therefore urge the Honourable Court to hold that the purported Third Reading and subsequent passage of the Electronic Transfer Levy Bill, 2021 is in contravention of Article 104(1) of the Constitution, and is therefore null and void and of no effect.
- 70. We urge the Honourable Court to set aside the unconstitutional conduct engaged in by the 136 or purported 137 members of Parliament on the 29th March 2022, when they took various decisions without the requisite quorum. To allow such conduct to stand would amount to the Court allowing the minority of the members of Parliament who did not constitute the requisite quorum to let the Electronic Transfer Levy Bill, 2021 have binding legal effect. That will be contrary to article 104(1) and this Court's own decision in Abdulai v. Attorney General.
- 71. In the case of **National Labour Commission v Crocodile Matchet (2012) 1 SCGLR 270**, although the matter in issue bordered on quorum requirements in the Labour Act, the judicial wisdom expressed by the Court per Atuguba JSC has relevance to the matter before the Honourable Court.

72. Atuguba JSC noted:

"It is observed that where the Legislature has in its wisdom provided in mandatory terms the numerical composition and designation of persons to form a quorum and also entrusted a specific function to it, then these provisions must necessarily be honored in their observance strictly in order to give validity to whatever they were alleged to have done; furthermore any non-

compliance will have the maximum debilitating effect on what they did: see Boyefio v NTHC Properties Ltd. [1996-97] SCGLR 531."

73. His Lordship continued:

"The provisions on the quorum representing as it were the Government, employers' organization, and organized labor, need not be questioned, for the policy rationale is not far to see – tomake sure that all possible areas of controversy are covered and all interests or stakeholders adequately represented so that an eventual solution is accepted as having been made by all but not by a selected few; no one side can complain it was excluded. That in my considered opinion is why when it came to the functions the provisions of sections 140 to 143 (supra) apply to the Commission, a regional or district labour committees mutatis mutandi...... The two-man committee that sat to settle the industrial dispute was like a three or five legged object with some legs missing; it is next to an impossibility that it can stand; it will certainly collapse. The composition of the two-man panel that sat to hear the petition was not well founded; it was not justified either under Section 140 (3) of the Act, it required a quorum of the chairperson, and four (4) other members of the Commission to sit and hear the petition, or any of the quorum specifically provided for in the Act."

74. We submit that although the opinions expressed by Atuguba JSC in the preceding paragraphs were on an Act of Parliament, since the matter herein deals with quorum just like it was in *National Labour Commission v Crocodile Matchet*, the judicial wisdom expressed regarding the need for quorum to be complied with before a decision is made is equally applicable to the instant case. The need to avoid the imposition of decisions by the selected few or by the minority as expressed in *National Labour Commission v Crocodile Matchet* was a similar position taken in the Justice Abdulai Case where Kulendi JSC noted at page 19;

"The higher quorum threshold for voting, set a minimum of half the membership of Parliament, is designed to ensure that the decisions of the House, which carry legal or legislative consequences, are not taken unless at least half of the membership of Parliament is in attendance. It is designed, in effect, to prevent a minority of the members of Parliament from proceeding to decide a matter with binding legal effect."

75.If non-compliance with the quorum requirement set out by an Act of Parliament was said to be fatal in **National Labour Commission v Crocodile Matchet**, a breach of the Constitution in terms of article 104(1), which is the supreme law of the land, certainly must carry serious consequences. As it was held by Azu Crabbe, CJ, delivering the judgment of the Court of Appeal in **Okorie alias Ozuzu and Another v. The Republic (1974) 2 GLR 272** at page 282,

"a breach of the Constitution connotes not only illegality, but also impropriety, arbitrariness, dictatorship, that is to say, the breaking of the fundamental law of the land."

76.To borrow the words of Atuguba JSC in the National Labour Commission v Crocodile Matchet case supra, the purported vote on the motion, the purported vote on the clauses of the Electronic Transfer Levy Bill, 2021, the purported consideration of the Electronic Transfer Levy Bill, 2021 and its purported second and third readings and subsequent passage without the required constitutional quorum of 138, was like a three or five legged object with some legs missing; it is next to an impossibility that the various decisions voted on and the subsequent purported passage of the Electronic Transfer Levy Bill, 2021 can stand; they will certainly collapse. Accordingly, we pray the Honourable Court to set aside the purported passage of the Electronic Transfer Levy Bill, 2021, by the 136 or purported 137 Members of Parliament of the Majority Caucus present in the Chamber of Parliament on the 29th March 2022 unconstitutional, null and void.

The Electronic Transfer Levy Bill, 2021 Assented to by the President after the Issuance of the Writ Invoking the Original Jurisdiction Of The Court.

- 77. After the issuance of the Writ on the 30th day of March 2022 challenging the constitutionality of the passage of the Electronic Transfer Levy Bill, 2021, the President on the 31st day of March 2022 assented to the Electronic Transfer Levy Bill.
- 78. We submit that the assent to the Electronic Transfer Levy Bill, 2021 by the President does not in any way cure the unconstitutionality that led to the passage of the Electronic Transfer Levy Bill, 2021. Having demonstrated that the processes, that is the Second and Third Readings and the subsequent passage of the Electronic Transfer Levy Bill, 2021 were in contravention of article 104(1) of the Constitution and to that extent null and void and of no effect within the meaning of article 1(2) of the Constitution, the President's assent cannot cure what is void and a nullity.
- 79. We cannot help but refer to the dictum of Lord Denning in the case of MacFoy v. United Africa Co. Ltd. [1961] 3 All E.R. 1169 at 1172, C.A.

"If an act is void, then it is in law a nullity. It is not only bad, but incurably bad. There is no need for an order of the court to set it aside. It is automatically null and void without more ado, though it is sometimes convenient to have the court declare it to be so. And every proceeding which is founded on it is also bad and incurably bad. You cannot put something on nothing and expect it to stay there. It will collapse."

80. The President cannot with the stroke of a pen cure the illegality that bedeviled the passage of the Electronic Transfer Levy Bill, 2021. He signed a piece of document that had no force of law. At page 656 of **Tuffour v. Attorney-General** supra, it was noted that:

"No person can make lawful what the Constitution says is unlawful. No person can make unlawful what the Constitution says is lawful.

The conduct must conform to due process of law as laid down in the fundamental law of the land or it is unlawful and invalid."

Are the Plaintiffs estopped from inviting the Honourable Court to declare the acts of the 136 members of Parliament on the 29th March 2022 as unconstitutional on the basis of lack of quorum when no one from the Minority Caucus raised the issue of quorum on the floor of Parliament?

- 81. As things stand, no Member of Parliament has on the floor of Parliament taken issue with the impugned acts or sought to have it reversed. This does not however estop the Plaintiffs from seeking through this Honourable Court, to enforce the constitutional provisions and correct this wrong done by the 136 or purported 137 members of Parliament. As long as the quorum requirement was side stepped, this Court is an appropriate forum.
- 82. First of all, the Plaintiffs are not invoking the jurisdiction of the Honourable Court as Members of Parliament and or to defend the interest of the Minority Caucus. They have invoked the jurisdiction of the Court as citizens of Ghana and nothing else in fulfillment of their constitutional duties set out in articles 3(4) and 41(b) of the Constitution. Their community of interest lies with the 1992 Constitution and not with the Minority Caucus.
- 83. Thus, in the case of **Tuffuor v Attorney-General** supra, the Supreme Court delivered itself as follows:

"Before the court enters upon the interpretation of the relevant provisions it would dispose of the arguments relating to the doctrines of estoppel urged upon it. The very first principle that is enshrined in the Constitution is in article 1 (2) which provides: "(2) This Constitution shall be the supreme law of Ghana and any other law found to be inconsistent with any provision of this Constitution shall, to the extent of the inconsistency, be void and of no effect." This is the constitutional criterion by which all acts can be tested and their validity or otherwise established. A plaintiff under article 1

(2) of the Constitution need not have any community of interest with any person or authority. His community of interest is with the Constitution."

84. Therefore what the Minority Caucus should have done and should not have done has no bearing on the Plaintiffs' case. The sole duty cast on the Plaintiffs is to meet the requirements set out in articles 2(1) and 130(1) of the Constitution. At page 16 of this Court's judgment in the Abdulai v. Attorney General this Court noted:

"An alleged infringement of any provision of the Constitution by Parliament, will render Parliament amenable to the jurisdiction of this Court as in the instant case whereby the Plaintiff contends that Parliament has acted in breach of Articles 102 and 104 of the Constitution."

Again, the settled law in our constitutional jurisprudence as a country is that the doctrine of estoppel is inapplicable. In other words, a court will not validate an illegality on the basis of the defence of estoppel. That was the position held in the case of *Tuffuor v Attorney-General*. In the case of *New Patriotic Party v Attorney-General* (1993-94) GLR I at holding 2, this Court stated:

"The equitable defences of acquiescence, inaction or conduct therefore had no place when it came to the interpretation and enforcement of the Constitution, 1992. Accordingly, the failure of the plaintiff to question the propriety of the action of the district assemblies established under PNDCL 207 in electing representatives to the Council of State under article 89(2)(c) of the Constitution, 1992 could not prevent the plaintiff from seeking in the court the correct interpretation and enforcement of the provisions of the Constitution, 1992 which related to the district assemblies. The unlawful conduct of the Electoral Commission could therefore not be validated by the equitable doctrine of estoppel. Tuffour v Attorney-General [1980] GLR 637, CA sitting as SC cited."

86. Accordingly, assuming *arguendo*, that the Plaintiffs as Members of Parliament failed and or neglected to raise the issue of quorum on the floor of Parliament on the 29th March 2022, their alleged inaction or conduct would not validate the illegalities that occurred on the 29th March 2022 in breach of article 104.

Conclusion and Prayer

87. In conclusion, My Lords, it is the time-honored duty of this Honourable Court to ensure adherence to the dictates of the Constitution by all persons. The observance of the fundamental principle of the rule of law is the bedrock of our constitutional democracy. In effect, the rule of law means that no man or institution of state is above law; neither the executive, legislative nor the judicial branch of Government is beyond the boundaries of the law, especially the fundamental law that has served us so well in the Fourth Republic. Parliament breached article 104(1) on the day that it passed the Electronic Transfer Levy Bill into law and must be held accountable. A key mechanism of accountability enshrined in our Constitution is the exercise of the power of this Honourable Court to strike down legislative acts as unconstitutional and to enforce the Constitution. We invite Your Lordships to do just that enforce the Constitution.

Respectfully Submitted.



IN THE SUPERIOR COURT OF JUDICATURE IN THE SUPREME COURT ACCRA - A.D. 2022

SUIT NO. J1/19/2022

BETWEEN

1. HARUNA IDDRISU

2. MAHAMA AYARIGA

3. SAMUEL OKUDZETO ABLAKWA

PLAINTIFFS

-AND-ATTORNEY – GENERAL Attorney-Congress

Attorney-General's Chambers Ministry of Justice, Accra **DEFENDANT**

AFFIDAVIT OF VERIFICATION

- I, SAMUEL OKUDZETO ABLAKWA in the Greater Accra Region of the Republic of Ghana make oath and say as follows;
- 1. That I am the 3rd Plaintiff/Deponent herein.
- 2. That I have the authority and consent of the 1st and 2nd Plaintiffs to depose to this affidavit on our behalf.
- 3. That I am swearing to this affidavit for the purpose of verifying the facts that the 1st and 2nd Plaintiffs and I have relied upon for the conduct of this case.
- That the facts and particulars stated in this suit are true to the best of my knowledge, information and belief.
- 5. Wherefore I depose to this affidavit in good faith.

DEPONENT

SWORN AT ACCRA)
THISDAY OF)
APRIL, 2022)

FELIX BEFORE MEAWER
COMMISSIONER FOR OATHS
P. O. BOX TN 1933
TESHIE NUNGUA EST, -ACCRA

COMMISSIONER FOR OATHS