

**Note:** All tenders and quotations are done via our eProcurement system.

The information given below is an extract of the scope of work. **To access/open the full set of tender documentation, you must be registered on CSD.**

**If you have a MAAA** CSD registration number and receiving email notifications from PetroSA Procurement you are already registered, please login as indicated below:

Username: MAAA...

User Code: MAAA...

Password: newuser

Contact the call center on **012 663 8815** or email: **support@intenda.net** if you are having problems with your login.

If **you do not have a MAAA** CSD registration number, please click on **“Not Registered Yet”** and register. Click on the link below to download a “how to” guide to assist you.

<http://www.procurement.petrosa.com/Downloads/Documents/SupplierSelfRegistration.pdf>

**CTT0000024686**

## **SCOPE OF WORK**

### **TAX SERVICES FOR PetroSA GHANA LIMITED**

#### **1. INTRODUCTION**

PetroSA Ghana Limited (PetroSA Ghana) is a wholly owned subsidiary of The Petroleum Oil and Gas Corporation of South Africa (SOC) Limited (PetroSA). PetroSA Ghana is incorporated in the British Virgin Islands. PetroSA Ghana is registered as an external company in Ghana. PetroSA Ghana participates in the West Cape Three Points (WCTP) and Deep Water Tano (DWT) petroleum agreements. The producing Jubilee Field straddles the WCTP and DWT petroleum agreements.

The Tax Department is responsible for ensuring compliance with all the statutory requirements in Ghana. Failure to timeously file tax returns made PetroSA Ghana subject to fruitless and wasteful expenditure in the form of penalties and interest. Furthermore, the Tax Department does not have the technical expertise of tax qualifications in Ghana and this exposes PetroSA Ghana to errors in the determination of the liability for taxes and vulnerable to audit assessments by the Ghana Revenue Authority (GRA) and the Ministry of Energy. Ghana does not allow for electronic filing of tax returns for taxpayers of the Large Business Centre, accordingly physical delivery of the Ghana tax returns to the GRA office is required. The Tax Department does not have team members physically located in Ghana.

#### **2. SCOPE OF SERVICES**

The Tax Department requires the services of a tax service provider for the period 1 February 2022 to 31 January 2025 to assist in any or all of the following areas:-

- I. Issue of opinions or review of tax computation/return (to be quoted fixed fee)
- II. Compliance – Quarterly / Annual / Monthly as and when required. (charged per return required)

- III. Responding to audit assessment findings by the GRA or audit assessment findings by GNPC/Ministerial audit (to be quoted fixed fee (if necessary)).
- IV. Request for rulings from the GRA (to be quoted fixed fee (if necessary)).
- V. Compilations and/or update of Transfer Pricing Documentation for Ghana (to be quoted fixed fee (if necessary)).
- VI. Tax representative office (per month).

## **2.1 Opinions and review work**

PetroSA Ghana is subject to audit by the Auditor General of South Africa on an annual basis. A requirement of the Auditor General is an independent review of the tax computation for corporate tax in Ghana before the submission of the annual tax return. The service provider will be engaged to perform such a review of the tax computation. Furthermore, such a review of the tax computation may highlight areas of concern in respect of which the Tax Department may engage the service provider to issue an opinion to the correct tax treatment.

## **2.2 Compliance Obligations**

Provide tax compliance services to ensure 100% compliance with Ghana Petroleum Tax Legislation. This will entail completion, submission and facilitating payments to Ghana Revenue Authorities as and when required.

Such submissions include but are not limited to:

- Quarterly petroleum corporate tax filings and payment;
- Quarterly AOE filings and payment;
- Annual petroleum corporate tax filing;
- Monthly withholding tax filing (if any) and payment
- Value added tax filing and NHIL with each oil uplift
- In the absence of VPRO, securing value added tax refunds

## **2.3 Responding to tax audit assessment received from local authorities**

The GRA has raised an Additional Oil Assessment for the period 2006 to 2016. The GRA has furthermore raised a draft audit assessment for the period 2014 to 2018 in respect of Corporate Tax, Withholding Tax and Branch Profit Tax. PetroSA Ghana will require assistance from the service provider in responding to audit assessment findings by the GRA.

## **2.4 Request for rulings from the GRA**

With regard to tax matters of interpretation of the legislation or guidance on the practical application of the tax legislation, it is necessary to engage the GRA for rulings for certainty on the tax treatment. PetroSA Ghana will require the assistance of the service provider to frame and submit requests for rulings to the GRA.

## **2.5 Transfer Pricing Documentation**

It is our understanding that the GRA require the submission of Ghana transfer pricing documentation prepared in accordance with the regulations on an annual basis with the corporate tax return. PetroSA Ghana may require the service provider to compile Ghana transfer pricing documentation. Furthermore, in accordance with changes in

the operating model, benchmarked transactions or the transfer pricing legislation the Transfer Pricing document may require updating or amendments to accommodate the changes. PetroSA Ghana may require the service provider to advise on such amendments necessary to the Transfer Pricing Document or to perform benchmark updates of affected transactions between PetroSA Ghana and PetroSA.

## **2.6. Representative Office**

Until PetroSA Ghana open a local operating office for its branch in Ghana, the service provider should act as the Ghana representative for PetroSA Ghana. As a representative for PetroSA Ghana Limited in Ghana, all Ghana Revenue Authority, Registrar of Companies and Minister of Energy correspondence will be addressed to the service provider as representative and through service provider for local filings.

## **3. Enquires**

Any enquiries regarding this tender should be addressed to **Caroline Widmer** in the Tender Office at telephone no. **+27-21-929-3006**, or e-mail address [caroline.widmer@petrosa.co.za](mailto:caroline.widmer@petrosa.co.za).