

IN THE THIRD SESSION OF THE SEVENTH PARLIAMENT OF THE  
FOURTH REPUBLIC OF GHANA

**REPORT OF THE FINANCE COMMITTEE ON THE REQUEST  
FOR WAIVER OF IMPORT DUTIES, GETFUND LEVY, NHIL,  
IMPORT VAT, IMPORT VAT, EXIM LEVY, SPECIAL IMPORT  
LEVY AND OTHER DOMESTIC TAXES INCLUDING VAT,  
AMOUNTING TO THE GHANA CEDI EQUIVALENT OF FIVE  
MILLION, THREE HUNDRED AND FIFTY-EIGHT THOUSAND,  
NINE HUNDRED AND EIGHTY-SEVEN UNITED STATES  
DOLLARS AND FIVE CENTS (US\$5,358,987.05) ON  
IMPORTS [AMOUNTING TO US\$4,239,854.00] AND LOCAL  
PURCHASES [AMOUNTING TO US\$1,119,133.05] OF  
MATERIALS, EQUIPMENT AND SERVICES REQUIRED FOR  
THE CONSTRUCTION, SUPPLY AND INSTALLATION OF  
EDUCATIONAL EQUIPMENT AND TRAINING TO TEN (10)  
REGIONAL SCIENCE, TECHNOLOGY, ENGINEERING, ARTS  
AND MATHEMATICS (STEAM) CENTERS**

**1.0 INTRODUCTION**

The request for waiver of Import Duties, GETFund Levy, NHIL, Import VAT, Import VAT, EXIM Levy, Special Import Levy and other domestic taxes including VAT, amounting to the Ghana Cedi equivalent of *Five Million, Three Hundred and Fifty-Eight Thousand, Nine Hundred and Eighty-Seven United States Dollars and Five Cents (US\$5,358,987.05)* on imports [amounting to US\$4,239,854.00] and local purchases [amounting to US\$1,119,133.05] of materials, equipment and

services required for the Construction, Supply and Installation of Educational Equipment and Training to **Ten (10) Regional Science, Technology, Engineering, Arts and Mathematics (STEAM) Centers** was *presented* to the House on Wednesday 18<sup>th</sup> December, 2019 by the Honourable Minister responsible for Planning, Professor George Yaw Gyan-Baffour on behalf of the Minister responsible for Finance.

Pursuant to Order 169 of the Standing Orders of the House, the Request was *referred* to the Finance Committee for consideration and report.

The Committee met and considered the request with the Minister for Education, Hon. Dr. Matthew Opoku Prempeh, a Deputy Minister for Finance, Hon. Abena Osei-Asare and a team of officials from the Ministries of Finance and Education as well as the Ghana Revenue Authority (GRA) and hereby presents this report to the House pursuant to order 161(1) of the Standing Orders of the House.

## **2.0 BACKGROUND**

The Government of Ghana has endeavoured to expand access to basic education for all children through programmes such as Education for all (EFA) and the Free Compulsory Universal Basic Education (FCUBE). Some progress has been made with enrolments increasing substantially through the introduction of

programmes such as the capitation grant, school feeding , free school uniform and free text and exercise books programmes.

Despite increased enrolment, the quality of education in the basic schools continues to be a source of concern to the Ministry of Education and Ghana as a whole.

Student's performance in the Trends in International Mathematics and Science Study over the years has shown weaknesses in investigative work, practical activities, ability to comprehend and solve higher order questions among others.

The problem is exacerbated by a lack of a strategic approach to science and mathematics education and poor facilities generally.

To improve the quality of Science and Mathematics education in Ghana, Government intends to introduce Science, Technology, Engineering, Art and Mathematics (STEAM) education and provide STEAM Centres with science and maths's equipment.

STEAM education integrates concepts that are usually taught as separate subjects and emphasizes the application of knowledge to real life situations and also finding solution to a real world problem and can be seen as integrating knowledge across different disciplines. Research has shown that the best practice in early childhood education is to break away from passive instruction and allow for more play and investigation, and this kind of learning early in life builds skills and interests that serve children better.

The Centres will offer a variety of selected interactive learning environments with a large range of topics including science and technology, mathematics, engineering, graphic design, digital music, robotics, computer technologies, etc.

### **3.0 TOTAL WAIVER REQUESTED**

The total amount of taxes and duties for which waiver is being sought is the Ghana Cedi equivalent of ***Five Million, Three Hundred and Fifty-Eight Thousand, Nine Hundred and Eighty-Seven United States Dollars and Five Cents (US\$5,358,987.05).***

**Attachment: Please find attached as APPENDIX, the detailed assessment of the relevant taxes and duties.**

### **4.0 OBSERVATIONS AND RECOMMENDATIONS**

#### **4.1 Parliamentary Approval of Project**

Parliament at its Fourteenth Sitting of the Second Meeting held on Thursday, 20<sup>th</sup> June, 2019, approved by resolution the Contract Agreement between the Government of the Republic of Ghana (represented by the Ministry of Education) and ROBO Group T.E.K. Limited of Israel for an amount of Eighty-Eight Million, Seven Hundred and Ninety-Five Thousand, Six Hundred and Forty-Five Ghana Cedis (GH¢88,795,645.00) for the Construction, Supply and Installation of Educational Equipment and Training to Ten (10)

Regional Science, Technology, Engineering, Arts and Mathematics (STEAM) Centres.

## **4.2 Project Objectives**

The Committee noted that the objectives of the project are to:

- establish the foundation of improving the pedagogy of teaching of Basic Science and Mathematics education in 10 regions nationwide;
- increase the accessibility of modern teaching methods within science and mathematics education to all Basic Science and Mathematics instructors and learners;
- promote the importance of Science, Technology, Engineering, Art and Mathematics (STEAM) education in an increasingly technological world;
- equip STEAM Centre instructors with the skills to support students with Educational Needs;
- provide ICT equipment to improve the Competency of both instructors and learners; and
- introduce basic programming to learners of all ages, ensure that cognitive and motor skills are developed as they work through activities that stimulate creativity, curiosity and problem-solving abilities.

### **4.3 Need for Waiver**

The Committee noted that under Section II (D), Clause 44.3 of the *General Conditions* of the Contract Agreement signed between the Government of the Republic of Ghana represented by the Ministry of Education and the Robo T.E.K. Group Limited, the Government of Ghana has committed to exempt the contractor from the payment of taxes, duties, levies and other compulsory charges in Ghana under Ghanaian Law.

Consequently, it was explained to the Committee that the Government of Ghana is fully responsible for the component of the project financing cost covering taxes and other fiscal levies which may be imposed in the Republic of Ghana with respect to the supply and purchase of materials, equipment and services required for the execution of the project.

### **4.4 Benefits of the Project**

The Committee observed that the project when implemented is expected to produce highly skilled human capital through ~~improvement in the proficiency of instructors and students by~~ enhancing their cognitive and motor skills as well as problem-solving abilities.

### **5.0 CONCLUSION**

The Committee is satisfied that the request is in consonance with the Contract Agreement between the Government of the Republic

of Ghana represented by the Ministry of Education and the Robo T.E.K. Group Limited for the implementation of the Project.

The Committee therefore recommends to the House to adopt this report and *approve by resolution*, the **request for waiver of Import Duties, GETFund Levy, NHIL, Import VAT, Import VAT, EXIM Levy, Special Import Levy and other domestic taxes including VAT**, amounting to the Ghana Cedi equivalent of ***Five Million, Three Hundred and Fifty-Eight Thousand, Nine Hundred and Eighty-Seven United States Dollars and Five Cents (US\$5,358,987.05)*** on imports [amounting to US\$4,239,854.00] and local purchases [amounting to US\$1,119,133.05] of materials, equipment and services required for the Construction, Supply and Installation of Educational Equipment and Training to **Ten (10) Regional Science, Technology, Engineering, Arts and Mathematics (STEAM) Centers** in accordance with Article 174(2) of the 1992 Constitution of the Republic of Ghana.

Respectfully submitted.

  
.....  
**HON. DR. MARK ASSIBEY-YEBOAH**  
**(CHAIRMAN, FINANCE COMMITTEE)**

  
.....  
**MS. EVELYN BREFO-BOATENG**  
**(CLERK, FINANCE COMMITTEE)**

**20<sup>TH</sup> DECEMBER, 2019**

In case of reply the number and date of this letter should be quoted

THE COMMISSIONER  
CUSTOMS DIVISION OF  
GHANA REVENUE AUTHORITY  
P. O. BOX 68  
ACCRA

H/DUTY/6  
OUR REF.NO.....  
YOUR REF :.....



TEL: 233-302-666841-4  
FAX: 233-302-660019

18TH NOVEMBER, 2019



THE MINISTER,  
MINISTRY OF FINANCE,  
ACCRA.

**RE: APPLICATION FOR EXEMPTION FROM TAX AND OTHER LEVIES.  
CONSTRUCTION, SUPPLY AND INSTALLATION OF EDUCATIONAL EQUIPMENT AND  
TRAINING TO TEN(10) REGIONAL SCIENCE, ENGINEERING, ARTS &  
MATHEMATICS(STEAM) CENTRES: REQUEST FOR TAX ASSESSMENT**

Reference is made to your letter no. RMERD/TPU/MOE/GRA/19 dated August, 2019 on the above subject.

I forward herewith the schedule of Assessment of Tax Liabilities totaling the Cedi equivalent of Four Million, Two Hundred and Thirty Nine Thousand, Eight Hundred and Fifty Four U.S. Dollars(\$4,239,854.00) being Project Equipment and Materials for the above Project to enable you request for Tax Exemption.

  
for: COMMISSIONER  
**(Y. BOAKYE AGYEMANG)**  
AG DEP. COMMISSIONER/OPS



*Kenkes  
ms Usualke  
T  
27/11/19*



TAX ASSESSMENT

MINISTRY OF EDUCATION/SUPPLY AND INSTALLATION OF EDUCATIONAL EQUIPMENT AND TRAINING

Description of Items	Qty	unit	CIF (USD)	I/D Rate	Imp. Duty	Nhil/ Gfund 5%	Imp. VAT 12.5%	EXIM Levy 0.75%	SIL 0%/2%	TOTAL (USD)
<b>LIGHT STEEL SCHOOL PACKING LIST</b>										
<b>ELECTRIC FIXTURES</b>										
Over plaster Square LED armature 60x60 cm	64	Pcs	52,516	20%	10503	3151	8271	394	1050	23,369
Circle LED armature	11	Pcs	961	20%	192	58	151	7	19	427
Oval Glop	13	Pcs	2,712	20%	542	163	427	20	54	1,207
Wall waterproof lighting fixture fluorescent 2*40	3	Pcs	1,106	20%	221	66	174	8	22	492
Wall mounted one way, one gang light switch, rated 10A/250V	20	Pcs	565	20%	113	34	89	4	11	251
Wall mounted one way, one gang light switch, rated 10A/250V Weather Proof	4	Pcs	136	20%	27	8	21	1	3	60
Wall mounted Two way, One gang light switch, rated 10A/250V	2	Pcs	68	20%	14	4	11	1	1	30
Wall mounted Two way, One gang light switch, rated 10A/250V Weather Proof	2	Pcs	80	20%	16	5	13	1	2	35
simplex socket outlet (2P+E), rated 13A/250V	105	Pcs	3,683	20%	737	221	580	28	74	1,639
simplex socket outlet (2P+E), rated 20A/250V	4	Pcs	140	20%	28	8	22	1	3	62
Wall mounted power socket outlet (2P+E), rated 13A/250V. Red	20	Pcs	2,448	20%	490	147	386	18	49	1,089
Three phase socket outlet	6	Pcs	615	20%	123	37	97	5	12	274
MAIN ELECTRICAL PANEL ACCORDING TO DRAWING	1	Pcs	29,361	20%	5872	1762	4624	220	587	13,066
UPP PANEL ACCORDING TO DRAWING	1	Pcs	5,634	20%	1127	338	887	42	113	2,507
NETWORK Switch 24 Chanel	1	pcs	7,441	20%	1488	446	1172	56	149	3,311
Data Outlet RJ45 ,1 Mod	44	pcs	3,989	20%	798	239	628	30	80	1,775
Door Bell	1	Pcs	334	20%	67	20	53	3	7	149
<b>ELECTRIC CABLES, PIPES, ACCESSORIES</b>										
Cable 3*2.5 mm2	1000	m.l	21,158	20%	4232	1269	3332	159	423	9,415
Cable 5*4 mm2	200	m.l	11,000	20%	2200	660	1732	82	220	4,895
Cable 3*4 mm2	725	m.l	23,718	20%	4744	1423	3736	178	474	10,555

Cat6 cable UTP	410	m.l	3,037	20%	607	182	478	23	61	1,352
Pipes 20 mm2 PVC	660	m.l	4,508	20%	902	270	710	34	90	2,006
Pipes 25 mm2 PVC	610	m.l	5,206	20%	1041	312	820	39	104	2,317
Joint 20 mm2	125	pcs	304	20%	61	18	48	2	6	135
Joint 25 mm2	155	pcs	404	20%	81	24	64	3	8	180
Elbow 20 mm2	140	pcs	382	20%	76	23	60	3	8	170
Elbow 25 mm2	150	pcs	622	20%	124	37	98	5	12	277
CLAMP 20 mm2	600	pcs	391	20%	78	23	62	3	8	174
CLAMP 25 mm2	600	pcs	427	20%	85	26	67	3	9	190
Cable Tray 20 cm	50	m.l	4,871	20%	974	292	767	37	97	2,168
U channel	18	m.l	1,192	20%	238	72	188	9	24	530
CABLE TRAY ELBOW 20 CM	3	pcs	144	20%	29	9	23	1	3	64
Rods 6 mm2	70	m.l	1,114	20%	223	67	175	8	22	496
Washer and Nut 6 mm2	330	pcs	1,863	20%	373	112	293	14	37	829
Blank Plate	140	pcs	6,693	20%	1339	402	1054	50	134	2,978
Cover Plate 3 Mod	55	pcs	1,096	20%	219	66	173	8	22	488
Cover Plate 3 Mod Weather Proof	5	pcs	128	20%	26	8	20	1	3	57
Cover Plate 4 Mod	50	pcs	1,247	20%	249	75	196	9	25	555
Frame Support 3 Mod	60	pcs	4,018	20%	804	241	633	30	80	1,788
Frame Support 4 Mod	50	pcs	4,066	20%	813	244	640	30	81	1,809
outlet Surface Box	240	pcs	3,156	20%	631	189	497	24	63	1,405
<b>SCREWS GROUP</b>										
Gypsum board screws (3.5 x 35 )	4000	pcs	727	20%	145	44	115	5	15	324
Gypsum board screws ( 3.5 x 35 )	24000	pcs	4,592	20%	918	276	723	34	92	2,043
Eavs and Gutter screws ( 3.9 x 25 )	3000	pcs	1,019	20%	204	61	160	8	20	453
Cement board screws ( 3.9x32 )	14000	pcs	3,348	20%	670	201	527	25	67	1,490
Windows screws ( 4.8 x 70 )	600	pcs	468	20%	94	28	74	4	9	208
Purlins screws ( 5.5 x 25 )	8000	pcs	6,314	20%	1263	379	994	47	126	2,810
Brackets	190	pcs	4,290	20%	858	257	676	32	86	1,909
Anchor bolt	190	pcs	1,018	20%	204	61	160	8	20	453
Light steel parts screws ( 5.5 x 25 )	3000	pcs	2,368	20%	474	142	373	18	47	1,054
Roof covering metal tiles screws ( 5.5 x 60)	8000	pcs	10,638	20%	2128	638	1676	80	213	4,734
<b>SUPPLEMENTARY ITEMS</b>										

Cutting stone 180 mm	50	pcs	2,260	20%	452	136	356	17	45	1,006
Drill bit	12	pcs	645	10%	65	35	93	5	13	211
Drill bit	12	pcs	544	10%	54	30	78	4	11	178
Polyurethane foam	20	pcs	2,392	10%	239	132	345	18	48	782
Polyurethane mastic	20	pcs	1,626	10%	163	89	235	12	33	532
<b>SANITARY PIPES AND ACCESSORIES</b>										
PPRC pipe (20 mm) diameter.	25	L : 100 cm	367	20%	73	22	58	3	7	163
PPRC pipe (25 mm) diameter.	6	L : 100 cm	143	20%	29	9	23	1	3	64
PPRC pipe (32 mm) diameter.	6	L : 100 cm	257	20%	51	15	40	2	5	114
PPRC pipe (40 mm) diameter.	72	L : 100 cm	4,961	20%	992	298	781	37	99	2,208
PPRC ACCESSORIES	400	pcs	3,781	20%	756	227	595	28	76	1,682
UPVC PIPE 32 mm diameter.	60	L : 100 cm	1,421	20%	284	85	224	11	28	632
PVC PIPE 50 mm diameter.	36	L : 100 cm	1,577	20%	315	95	248	12	32	702
PVC PIPE 100 mm diameter.	126	L : 100 cm	14,320	20%	2864	859	2255	107	286	6,373
PVC ACCESSORIES	180	pcs	11,257	20%	2251	675	1773	84	225	5,009
<b>SANITARY FIXTURES</b>										
FLOOR DRAINAGE 100x100 MM	16	pcs	1,684	20%	337	101	265	13	34	749
WATER MIXER FOR KITCHEN	1	pcs	776	20%	155	47	122	6	16	345
WALL MOUNTED COLD WATER TAP	4	pcs	917	20%	183	55	144	7	18	408
PVC VENT CAP	4	pcs	521	20%	104	31	82	4	10	232
PVC MANHOLE 60X60 CM	4	pcs	5,788	20%	1158	347	912	43	116	2,576
LAVATORY WITH COLD WATER TAP, SOAP HOLDER, MIRROR	7	pcs	9,670	20%	1934	580	1523	73	193	4,303
LAVATORY WITH COLD WATER TAP, SOAP HOLDER, MIRROR FOR DISABLED WC	1	pcs	2,605	20%	521	156	410	20	52	1,159
WASHING BASIN ACCESSORIES	100	pcs	13,154	20%	2631	789	2072	99	263	5,854
WATER CLOSET	5	pcs	12,628	20%	2526	758	1989	95	253	5,619
WATER CLOSET WITH SUPPORTING HAND BARS FOR PEOPLE WITH SPECIAL NEEDS	1	pcs	8,831	20%	1766	530	1391	66	177	3,930
CLOSET ACCESSORIES	36	pcs	11,081	20%	2216	665	1745	83	222	4,931
<b>GUTTER AND DOWNSPOUT GROUP</b>										
Metal gutter	23	L:5000	5,006	20%	1001	300	788	38	100	2,228

Gutter cover	12	pcs	57	20%	11	3	9	0	1	26
Downspout	14	pcs	174	20%	35	10	27	1	3	77
70 mm PVC pipe	18	L:3000	2,428	20%	486	146	382	18	49	1,080
70 mm PVC pipe	36	L:500	930	20%	186	56	146	7	19	414
OPEN ELBOW 70 mm	36	pcs	491	20%	98	29	77	4	10	218
CLOSED ELBOW 70 mm	18	pcs	422	20%	84	25	66	3	8	188
ELBOW CLAMP 70 mm	70	pcs	536	20%	107	32	84	4	11	238
GUTTER HOLDER 150 mm	260	pcs	808	20%	162	49	127	6	16	360
<b>PAINT GROUP</b>										
External silicone paint	4	20 kg	6,180	20%	1236	371	973	46	124	2,750
Internal plastic paint	17	20 kg	20,167	20%	4033	1210	3176	151	403	8,974
Ceiling paint	12	17.5 kg	4,305	20%	861	258	678	32	86	1,916
Metal parts paint	2	3 Kg	459	20%	92	28	72	3	9	204
Paint thinner	4	2,5 LT	804	20%	161	48	127	6	16	358
Joint tape	40	pcs	3,253	20%	651	195	512	24	65	1,447
Plaster	625	kg	2,601	20%	520	156	410	20	52	1,157
Siliconized Mastic	600	tube	14,350	20%	2870	861	2260	108	287	6,386
<b>CLADDING BOARDS AND INSULATION GROUP</b>										
10 MM THICKNESS CEMENT BOARD CLADDING - PLAIN	550	M2	82,929	20%	16586	4976	13061	622	1659	36,903
8 MM THICKNESS CEMENT BOARD	140	M2	13,976	20%	2795	839	2201	105	280	6,219
0.5MM THICKNESS TRAPEZOIDAL ELECTROSTATIC PAINTED METAL TILES	950	M2	212,293	20%	42459	12738	33436	1592	4246	94,470
OSB 11 MM THICKNESS	1275	M2	182,632	20%	36526	10958	28765	1370	3653	81,271
VAPOR BARRIER	1275	M2	33,146	20%	6629	1989	5220	249	663	14,750
GYPSUM BOARD 12.5 MM THICKNESS	2800	M2	87,348	20%	17470	5241	13757	655	1747	38,870
GREEN GYPSUM BOARD 12.5 MM THICKNESS	200	M2	9,359	20%	1872	562	1474	70	187	4,165
80 mm mineral wool insulation for internal and extern.	760	M2	43,466	20%	8693	2608	6846	326	869	19,342
14 kg/m <sup>2</sup> density 160 mm thickness Glass wool for ceil	1050	M2	54,593	20%	10919	3276	8598	409	1092	24,294
<b>CERAMIC AND MARBLE TILES GROUP</b>										
Ceramic tiles 60x60 cm	610	M2	116,714	20%	23343	7003	18382	875	2334	51,938
Ceramic tiles 30x60 cm for WC walls	150	M2	28,700	20%	5740	1722	4520	215	574	12,772
Ceramic tiles 30x30 cm for WC floor	32	M2	6,123	20%	1225	367	964	46	122	2,725

Ceramic skirting	425	M.L	20,807	20%	4161	1248	3277	156	416	9,259
Marble	130	M.L	76,486	20%	15297	4589	12047	574	1530	34,036
CERAMIC GLUE	3800	KG	54,530	20%	10906	3272	8589	409	1091	24,266
TILE SPACER	10	box	2,392	20%	478	144	377	18	48	1,064
JOINT FILLING	1200	KG	22,960	20%	4592	1378	3616	172	459	10,217
<b>WINDOWS GROUP</b>										
PVC double glazed window size: 480*90 cm and access	4	pcs	16,638	20%	3328	998	2620	125	333	7,404
PVC double glazed window size: 360*90 cm and access	2	pcs	6,759	20%	1352	406	1065	51	135	3,008
PVC single glass fixed window size: 350*110 cm and access	2	pcs	7,383	20%	1477	443	1163	55	148	3,285
PVC double glazed window size: 120*90 cm and access	2	pcs	2,808	20%	562	168	442	21	56	1,249
PVC single glass fixed window size: 120*110 cm and access	2	pcs	2,600	20%	520	156	409	19	52	1,157
PVC double glazed window size: 240*90 cm and access	2	pcs	4,159	20%	832	250	655	31	83	1,851
PVC double glazed window size: 170*160 cm and access	1	pcs	2,756	20%	551	165	434	21	55	1,226
PVC double glazed window size: 60*60 cm and access	5	pcs	4,679	20%	936	281	737	35	94	2,082
PVC single glass fixed window size: 350*90 cm and access	1	pcs	3,120	20%	624	187	491	23	62	1,388
PVC single glass fixed window size: 110*90 cm and access	1	pcs	1,300	20%	260	78	205	10	26	578
<b>DOORS GROUP</b>										
STEEL DOORS 160X210 CM AND ACCESSORIES	4	pcs	39,515	20%	7903	2371	6224	296	790	17,584
AMERICAN PANEL DOOR FOR ROOM 90X210 CM WITH FRAME AND ACCESSORIES	8	pcs	22,877	20%	4575	1373	3603	172	458	10,180
AMERICAN PANEL DOOR WITH PVC CLADDING FOR TOILETS 80X210 CM WITH FRAME AND ACCESSORIES	3	pcs	8,579	20%	1716	515	1351	64	172	3,818
ALUMINUM DOOR 180X210 CM FOR ENTERANCE WITH FRAME AND ACCESSORIES	1	pcs	18,198	20%	3640	1092	2866	136	364	8,098
<b>OTHER GROUPS</b>										
Cubical toilet system + accessories	30	m <sup>2</sup>	49,651	20%	9930	2979	7820	372	993	22,095
3 Wardrobe (45X290 + 155X290 + 157X290 CM)	1	Set	28,700	20%	5740	1722	4520	215	574	12,772
Kitchen cabinets top + bottom + wardrobe + countertop	1	Set	38,267	20%	7653	2296	6027	287	765	17,029
ALUMINUM HANDRAILS FOR BALCONY. STAIRS AND RAMP WITH ACCESSORIES	60	M.L	67,732	20%	13546	4064	10668	508	1355	30,141
<b>LIGHT STEEL STRUCTURE AND ACCESSORIES</b>										

Wall Panels	128	panel	292,312	20%	58462	17539	46039	2192	5846	130,079
Trusses and Ceiling Panels	136	panel	425,317	20%	85063	25519	66987	3190	8506	189,266
Roof Panels	83	panel	198,729	20%	39746	11924	31300	1490	3975	88,434
Covering and Spare Profile	1	box	20,144	20%	4029	1209	3173	151	403	8,964
<b>LIGHT STEEL SCHOOL SPARE PARTS PACKING LIST</b>										
<b>ELECTRIC FIXTURES</b>										
Over plaster Square LED armature 60x60 cm	20	Pcs	16,411	20%	3282	985	2585	123	328	7,303
Circle LED armature	3	Pcs	262	20%	52	16	41	2	5	117
Oval Glop	3	Pcs	626	20%	125	38	99	5	13	279
Wall waterproof lighting fixture fluorescent 2*40	1	Pcs	369	20%	74	22	58	3	7	164
Wall mounted one way, one gang light switch, rated 10A/250V	6	Pcs	170	20%	34	10	27	1	3	75
Wall mounted one way, one gang light switch, rated 10A/250V Weather Proof	2	Pcs	68	20%	14	4	11	1	1	30
Wall mounted Two way, One gang light switch, rated 10A/250V	1	Pcs	34	20%	7	2	5	0	1	15
Wall mounted Two way, One gang light switch, rated 10A/250V Weather Proof	1	Pcs	40	20%	8	2	6	0	1	18
simplex socket outlet (2P+E), rated 13A/250V	32	Pcs	1,123	20%	225	67	177	8	22	500
simplex socket outlet (2P+E), rated 20A/250V	2	Pcs	70	20%	14	4	11	1	1	31
Wall mounted power socket outlet (2P+E), rated 13A/250V. Red	6	Pcs	734	20%	147	44	116	6	15	327
Three phase socket outlet	2	Pcs	205	20%	41	12	32	2	4	91
Data Outlet RJ45 ,1 Mod	14	pcs	1,269	20%	254	76	200	10	25	565
Door Bell	1	Pcs	334	20%	67	20	53	3	7	149
<b>ELECTRIC CABLES, PIPES, ACCESSORIES</b>										
Cable 3*2.5 mm2	300	m.l	6,347	20%	1269	381	1000	48	127	2,825
Cable 5*4 mm2	60	m.l	3,300	20%	660	198	520	25	66	1,468
Cable 3*4 mm2	217.5	m.l	7,115	20%	1423	427	1121	53	142	3,166
Cat6 cable UTP	123	m.l	911	20%	182	55	144	7	18	405
Pipes 20 mm2 PVC	198	m.l	1,352	20%	270	81	213	10	27	602
Pipes 25 mm2 PVC	183	m.l	1,562	20%	312	94	246	12	31	695

Joint 20 mm2	37.5	pcs	91	20%	18	5	14	1	2	41
Joint 25 mm2	46.5	pcs	121	20%	24	7	19	1	2	54
Elbow 20 mm2	42	pcs	115	20%	23	7	18	1	2	51
Elbow 25 mm2	45	pcs	187	20%	37	11	29	1	4	83
CLAMP 20 mm2	180	pcs	117	20%	23	7	18	1	2	52
CLAMP 25 mm2	180	pcs	128	20%	26	8	20	1	3	57
Cable Tray 20 cm	15	m.l	1,461	20%	292	88	230	11	29	650
U channel	5.4	m.l	358	20%	72	21	56	3	7	159
CABLE TRAY ELBOW 20 CM	0.9	pcs	43	20%	9	3	7	0	1	19
Rods 6 mm2	21	m.l	334	20%	67	20	53	3	7	149
Washer and Nut 6 mm2	99	pcs	559	20%	112	34	88	4	11	249
Blank Plate	42	pcs	2,008	20%	402	120	316	15	40	894
Cover Plate 3 Mod	16.5	pcs	329	20%	66	20	52	2	7	146
Cover Plate 3 Mod Weather Proof	1.5	pcs	38	20%	8	2	6	0	1	17
Cover Plate 4 Mod	15	pcs	374	20%	75	22	59	3	7	167
Frame Support 3 Mod	18	pcs	1,205	20%	241	72	190	9	24	536
Frame Support 4-Mod	15	pcs	1,220	20%	244	73	192	9	24	543
outlet Surface Box	72	pcs	947	20%	189	57	149	7	19	421
<b>SCREWS GROUP</b>										
Gypsum board screws ( 3.5 x 35 )	1200	pcs	218	20%	44	13	34	2	4	97
Gypsum board screws ( 3.5 x 35 )	7200	pcs	1,378	20%	276	83	217	10	28	613
Eavs and Gutter screws ( 3.9 x 25 )	900	pcs	306	20%	61	18	48	2	6	136
Cement board screws ( 3.9x32 )	4200	pcs	1,005	20%	201	60	158	8	20	447
Windows screws ( 4.8 x 70 )	180	pcs	140	20%	28	8	22	1	3	62
Purlins screws ( 5.5 x 25 )	2400	pcs	1,894	20%	379	114	298	14	38	843
Brackets	100	pcs	2,258	20%	452	135	356	17	45	1,005
Anchor bolt	100	pcs	536	20%	107	32	84	4	11	238
Light steel parts screws ( 5.5 x 25 )	900	pcs	710	20%	142	43	112	5	14	316
Roof covering metal tiles screws ( 5.5 x 60)	2400	pcs	3,191	20%	638	191	503	24	64	1,420
<b>SUPPLEMENTARY ITEMS</b>										
Cutting stone 180 mm	20	pcs	904	5%	45	0	85	7	0	137
Drill bit	4	pcs	215	10%	22	12	31	2	4	70
Drill bit	4	pcs	181	10%	18	10	26	1	4	59

Polyurethane foam	10	pcs	1,196	10%	120	66	173	9	24	391
Polyurethane mastic	10	pcs	813	10%	81	45	117	6	16	266
<b>SANITARY PIPES AND ACCESSORIES</b>										
PPRC pipe (20 mm) diameter.	20	L: 100 cm	294	20%	59	18	46	2	6	131
PPRC pipe (25 mm) diameter.	5	L: 100 cm	120	20%	24	7	19	1	2	53
PPRC pipe (32 mm) diameter.	5	L: 100 cm	214	20%	43	13	34	2	4	95
PPRC pipe (40 mm) diameter.	22	L: 100 cm	1,516	20%	303	91	239	11	30	675
PPRC ACCESSORIES	120	pcs	1,134	20%	227	68	179	9	23	505
UPVC PIPE 32 mm diameter.	25	L: 100 cm	592	20%	118	36	93	4	12	263
PVC PIPE 50 mm diameter.	15	L: 100 cm	657	20%	131	39	103	5	13	292
PVC PIPE 100 mm diameter.	38	L: 100 cm	4,319	20%	864	259	680	32	86	1,922
PVC ACCESSORIES	54	pcs	3,377	20%	675	203	532	25	68	1,503
<b>SANITARY FIXTURES</b>										
FLOOR DRAINAGE 100x100 MM	5	pcs	526	20%	105	32	83	4	11	234
WATER MIXER FOR KITCHEN	1	pcs	776	20%	155	47	122	6	16	345
WALL MOUNTED COLD WATER TAP	2	pcs	458	20%	92	27	72	3	9	204
PVC VENT CAP	2	pcs	260	20%	52	16	41	2	5	116
PVC MANHOLE 60X60 CM	2	pcs	2,894	20%	579	174	456	22	58	1,288
LAVATORY WITH COLD WATER TAP, SOAP HOLDER, MIRROR	3	pcs	4,144	20%	829	249	653	31	83	1,844
LAVATORY WITH COLD WATER TAP, SOAP HOLDER, MIRROR FOR DISABLED WC	1	pcs	2,605	20%	521	156	410	20	52	1,159
WASHING BASIN ACCESSORIES	20	pcs	2,631	20%	526	158	414	20	53	1,171
WATER CLOSET	2	pcs	5,051	20%	1010	303	796	38	101	2,248
WATER CLOSET WITH SUPPORTING HAND BARS FOR PEOPLE WITH SPECIAL NEEDS	1	pcs	8,831	20%	1766	530	1391	66	177	3,930
CLOSET ACCESSORIES	11	pcs	3,386	20%	677	203	533	25	68	1,507
<b>GUTTER AND DOWNSPOUT GROUP</b>										
Metal gutter	15	L:5000	3,265	20%	653	196	514	24	65	1,453
Gutter cover	5	pcs	24	20%	5	1	4	0	0	11
Downspout	5	pcs	62	20%	12	4	10	0	1	28
70 mm PVC pipe	6	L:3000	809	20%	162	49	127	6	16	360



70 mm PVC pipe	11	L:500	284	20%	57	17	45	2	6	126
OPEN ELBOW 70 mm	11	pcs	150	20%	30	9	24	1	3	67
CLOSED ELBOW 70 mm	6	pcs	141	20%	28	8	22	1	3	63
ELBOW CLAMP 70 mm	21	pcs	161	20%	32	10	25	1	3	72
GUTTER HOLDER 150 mm	78	pcs	243	20%	49	15	38	2	5	108
<b>PAINT GROUP</b>										
External silicone paint	2	20 kg	3,090	20%	618	185	487	23	62	1,375
Internal plastic paint	4	20 kg	4,745	20%	949	285	747	36	95	2,112
Ceiling paint	4	17.5 kg	1,435	20%	287	86	226	11	29	639
Metal parts paint	2	3 Kg	459	20%	92	28	72	3	9	204
Paint thinner	2	2,5 LT	402	20%	80	24	63	3	8	179
Joint tape	12	pcs	976	20%	195	59	154	7	20	434
Plaster	200	kg	832	20%	166	50	131	6	17	370
Siliconized Mastic	180	tube	4,305	20%	861	258	678	32	86	1,916
<b>CLADDING BOARDS AND INSULATION GROUP</b>										
10 MM THICKNESS CEMENT BOARD CLADDING - PLAIN	250	M2	37,695	20%	7539	2262	5937	283	754	16,774
8 MM THICKNESS CEMENT BOARD	100	M2	9,983	20%	1997	599	1572	75	200	4,442
0.5MM THICKNESS TRAPEZOIDAL ELECTROSTATIC PAINTED METAL TILES	250	M2	55,867	20%	11173	3352	8799	419	1117	24,861
OSB 11 MM THICKNESS	250	M2	35,810	20%	7162	2149	5640	269	716	15,936
VAPOR BARRIER	383	M2	9,944	20%	1989	597	1566	75	199	4,425
GYPSON BOARD 12.5 MM THICKNESS	500	M2	15,598	20%	3120	936	2457	117	312	6,941
GREEN GYPSON BOARD 12.5 MM THICKNESS	60	M2	2,808	20%	562	168	442	21	56	1,249
80 mm mineral wool insulation for internal and external	228	M2	13,040	20%	2608	782	2054	98	261	5,803
14 kg/m <sup>2</sup> density 160 mm thickness Glass wool for ceiling	315	M2	16,378	20%	3276	983	2580	123	328	7,288
<b>CERAMIC AND MARBLE TILES GROUP</b>										
TILE SPACER	3	box	718	20%	144	43	113	5	14	319
JOINT FILLING	263	KG	5,023	20%	1005	301	791	38	100	2,235
<b>WINDOWS GROUP</b>										
PVC double glazed window size: 480*90 cm and accessories	2	pcs	8,319	20%	1664	499	1310	62	166	3,702
PVC double glazed window size: 360*90 cm and accessories	1	pcs	3,380	20%	676	203	532	25	68	1,504

PVC single glass fixed window size: 350*110 cm and access	1	pcs	3,692	20%	738	221	581	28	74	1,643
PVC double glazed window size: 120*90 cm and access	1	pcs	1,404	20%	281	84	221	11	28	625
PVC single glass fixed window size: 120*110 cm and access	1	pcs	1,300	20%	260	78	205	10	26	578
PVC double glazed window size: 240*90 cm and access	1	pcs	2,080	20%	416	125	328	16	42	925
PVC double glazed window size: 170*160 cm and access	1	pcs	2,756	20%	551	165	434	21	55	1,226
PVC double glazed window size: 60*60 cm and access	2	pcs	1,872	20%	374	112	295	14	37	833
PVC single glass fixed window size: 350*90 cm and access	1	pcs	3,120	20%	624	187	491	23	62	1,388
PVC single glass fixed window size: 110*90 cm and access	1	pcs	1,300	20%	260	78	205	10	26	578
<b>DOORS GROUP</b>										
Steel Doors 160x210 Cm And Accessories	40	pcs	39,515	20%	7903	2371	6224	296	790	17,584
American Panel Door For Room 90x210 Cm With Frame And Accessories	80	pcs	22,877	20%	4575	1373	3603	172	458	10,180
American Panel Door With Pvc Cladding For Toilets 80x210 Cm With Frame And Accessories	30	pcs	8,579	20%	1716	515	1351	64	172	3,818
Aluminum Door 180x210 Cm For Entrance With Frame And Accessories	10	pcs	18,198	20%	3640	1092	2866	136	364	8,098
<b>OTHER GROUPS</b>										
Cubical toilet system + accessories	3	m <sup>2</sup>	4,965	20%	993	298	782	37	99	2,209
ALUMINUM HANDRAILS FOR BALCONY, STAIRS AND RAMP WITH ACCESSORIES	18	M.L	20,320	20%	4064	1219	3200	152	406	9,042
<b>ASSEMBLING TOOLS AND EQUIPMENTS</b>										
<b>10 KVA GENERATORS</b>										
Rechargeable drill	5	pcs	33,484	5%	1674	1758	4614	251	0	8,298
Concrete breaker	5	pcs	4,353	5%	218	229	600	33	87	1,166
Drill	10	pcs	5,597	5%	280	294	771	42	112	1,499
Small cutting machine	5	pcs	3,922	5%	196	206	541	29	78	1,050
Big cutting machine	5	pcs	2,798	5%	140	0	0	21	0	161
OSB cutting machine	5	pcs	3,396	5%	170	0	0	25	0	195
OSB cutting machine stone	5	pcs	1,196	5%	60	0	0	9	0	69
Safety glasses	10	pcs	526	5%	26	0	0	4	0	30
Pipes welding machine	40	pcs	191	20%	38	11	30	1	4	85
scissors for cutting pipes	5	pcs	909	5%	45	48	125	7	18	243
	10	pcs	2,200	10%	220	121	318	17	44	719

nippers	10	pcs	574	10%	57	32	83	4	11	188
side cutter	10	pcs	670	10%	67	37	97	5	13	219
cutter	10	pcs	383	10%	38	21	55	3	8	125
Cable peeler	5	pcs	144	10%	14	8	21	1	3	47
Safety gloves	200	pcs	574	20%	115	34	90	4	11	255
cutting stone for ceramic	20	pcs	1,052	10%	105	58	152	8	21	344
electric tape	500	pcs	1,196	10%	120	66	173	9	24	391
test light screwdriver	10	pcs	96	20%	19	6	15	1	2	43
Star screwdriver set	5	pcs	512	20%	102	31	81	4	10	228
Straight screwdriver set	5	pcs	526	20%	105	32	83	4	11	234
Die set (6mm - 24 mm)	5	pcs	1,148	10%	115	63	166	9	23	375
Key set (6 mm -24 mm)	5	pcs	1,100	10%	110	61	159	8	22	360
Hummer 1 Kg	5	pcs	120	10%	12	7	17	1	2	39
Hummer 3 Kg	5	pcs	287	10%	29	16	41	2	6	94
Adze	5	pcs	105	10%	11	6	15	1	2	34
Lever 150 cm	10	pcs	1,024	10%	102	56	148	8	20	335
Water level ruler	5	pcs	574	10%	57	32	83	4	11	188
Mastic gun	20	pcs	1,014	10%	101	56	146	8	20	331
PVC hummer	5	pcs	57	10%	6	3	8	0	1	19
Meter 5M	25	pcs	407	10%	41	22	59	3	8	133
Extension cable 50 M	10	pcs	1,579	20%	316	95	249	12	32	702
Extension cable 20 M	10	pcs	1,531	20%	306	92	241	11	31	681
Drill bits 4 mm - 14 mm	1000	pcs	24,873	10%	2487	1368	3591	187	497	8,131
Paint roll	30	pcs	201	20%	40	12	32	2	4	89
Paint brush 1 inch	30	pcs	86	20%	17	5	14	1	2	38
Paint brush 3 inch	30	pcs	172	20%	34	10	27	1	3	77
Spatula	15	pcs	187	10%	19	10	27	1	4	61
Ceramic trower	10	pcs	239	10%	24	13	35	2	5	78
Fibercement cutting machine blade	40	pcs	1,837	10%	184	101	265	14	37	600
Seramic Cutting machine	5	pcs	670	5%	33	35	92	5	13	179
Seramic glue mixer	5	pcs	144	10%	14	8	21	1	3	47
Welding machine	5	pcs	6,936	5%	347	364	956	52	139	1,858
Electrode	10	pcs	383	20%	77	23	60	3	8	170
Thread for levelling	50	pcs	287	10%	29	16	41	2	6	94
Star bit kit	200	pcs	1,148	10%	115	63	166	9	23	375

star drill bit	500	pcs	2,870	10%	287	158	414	22	57	938
Gypsum board punching set	1	pcs	60	10%	6	3	9	0	1	20
Cement board punching set	1	pcs	124	10%	12	7	18	1	2	41
Meter 50M	5	pcs	622	10%	62	34	90	5	12	203
Sanding stone	10	pcs	57	10%	6	3	8	0	1	19
Sandpaper	500	pcs	957	10%	96	53	138	7	19	313
Cutting knife + spare blades	40	pcs	191	10%	19	11	28	1	4	63
Carpenter Chisel	5	pcs	144	10%	14	8	21	1	3	47
anchor bolt chemical gun	5	pcs	397	10%	40	22	57	3	8	130
Adjustable Spanner 12 inch	5	pcs	722	10%	72	40	104	5	14	236
Miter	5	pcs	72	10%	7	4	10	1	1	23
Acrobatic Ladder 4x4	10	pcs	4,458	20%	892	267	702	33	89	1,984
Working uniform	500	pcs	31,092	20%	6218	1866	4897	233	622	13,836
Safety hat	150	pcs	2,870	20%	574	172	452	22	57	1,277
Safety shoes	150	pcs	13,633	20%	2727	818	2147	102	273	6,066
<b>FOUNDATION STEEL STRUCTURE</b>										
IPE 270	6,760	kg	186,535	20%	37307	11192	29379	1399	3731	83,008
IPE 160	5,515	kg	152,181	20%	30436	9131	23968	1141	3044	67,720
Plate 8 mm	285	kg	7,864	20%	1573	472	1239	59	157	3,500
Plate 20 mm	680	kg	18,764	20%	3753	1126	2955	141	375	8,350
Anchor bolt 16 mm	50	kg	1,380	20%	276	83	217	10	28	614
Bolts 16 mm	120	kg	3,311	20%	662	199	522	25	66	1,474
Corrugated sheet 0.9 mm	5,820	kg	160,597	20%	32119	9636	25294	1204	3212	71,466
Screws and Accessories				20%	0	0	0	0	0	-
Stairs and Ramp	940	kg	25,938	20%	5188	1556	4085	195	519	11,543
<b>EDUCATION</b>										
Wonder pack	440	pcs	184,990	20%	36998	11099	29136	1387	0	78,621
Tablet -TAB4 8 Qualcomm® Snapdragon™/2GB/16GB/	440	pcs	241,610	20%	48322	14497	38054	1812	0	102,684
USB Adapter	440	pcs	55,951	20%	11190	3357	8812	420	0	23,779
Poster for Classes-Inter Projects	40	pcs	10,649	20%	2130	639	1677	80	0	4,526
Lego® Education WeDO 2.0 Core Set	440	pcs	166,319	20%	33264	9979	26195	1247	0	70,685
Wedo 2.0 Smarthub 2 I/O Rechargeable Battery	440	pcs	74,622	20%	14924	4477	11753	560	0	31,714
Tablet -TAB4 8 Qualcomm® Snapdragon™/2GB/16GB/	440	pcs	241,610	5%	12080	12685	33297	1812	0	59,874

Poster for Classes-Inter Projects	40	pcs	10,649	20%	2130	639	1677	80	213	4,739
Simple & Powered Machines	440	pcs	134,447	5%	6722	0	0	1008	0	7,731
Poster for Classes-Inter Projects	40	pcs	11,154	20%	2231	669	1757	84	0	4,740
LEGO® MINDSTORMS® Education EV3 Core set	440	pcs	219,077	20%	43815	13145	34505	1643	0	93,108
Charge for 10 volt battery (NXT/EV3)	440	pcs	39,034	20%	7807	2342	6148	293	0	16,589
Laptop 15 inch	220	pcs	224,444	5%	11222	11783	30931	1683	0	55,620
EV3 Space challenge set	80	pcs	10,646	20%	2129	639	1677	80	0	4,524
Coderz Student 2 yr. License	60000	pcs	880,965	20%	176193	52858	138752	6607	0	374,410
TETRIX PRIME R/C starter Set	100	pcs	143,937	20%	28787	8636	22670	1080	0	61,173
Ultimaker 2+ 3D Printer	20	pcs	113,690	20%	22738	6821	17906	853	0	48,318
Ultimaker PLA filament 750g	240	pcs	20,351	20%	4070	1221	3205	153	0	8,649
3D Scanner - Sense	10	pcs	17,430	5%	871	915	2402	131	0	4,319
Computer Intel Core i7-Include,hdd,dvd,screen 24 inch	30	pcs	45,543	5%	2277	2391	6276	342	0	11,286
Laptop 15 inch	380	pcs	393,129	5%	19656	20639	54178	2948	0	97,422
CNC BenchMILL 6000,220 VAC	10	pcs	106,723	20%	21345	6403	16809	800	0	45,357
4" (100mm) Precision Vise,BM6x00,PM8000	10	pcs	1,472	20%	294	88	232	11	0	626
58 Piece Clamping Kit;BM6x00,PM8000	10	pcs	1,251	20%	250	75	197	9	0	532
ISO20 Tool Holder with Nut,BM6x00,PM8000	10	pcs	2,573	20%	515	154	405	19	0	1,093
Advanced End Mill Package,Met,BM6x00,PM8000	10	pcs	1,429	20%	286	86	225	11	0	607
7 piece Engraving Tool Set,Met,BM6x00,PM8000	10	pcs	1,429	20%	286	86	225	11	0	607
ER16 Collet Set-8 pieces (3,4,5,6,7,8,9,10mm),B	10	pcs	1,615	20%	323	97	254	12	0	686
ER16 Collet Set-8 pieces (2x3,6,8,10mm),BM6x00	10	pcs	1,479	20%	296	89	233	11	0	629
Table Mounted 4 Tools Automatic Tool Changer,BM6	10	pcs	15,636	20%	3127	938	2463	117	0	6,645
Jog Pendant Handwheel,BM6x00,PM8000	10	pcs	5,681	20%	1136	341	895	43	0	2,415
Stock Package,wax,3"x 2" x1.5" - 50 Pcs	10	pcs	6,860	20%	1372	412	1081	51	0	2,916
LM7 Content,Vir,CNC Milling w/BenchMill 6x00(M)	10	pcs	21,403	20%	4281	1284	3371	161	0	9,096
Bench Router 1000 16in x 24in HSS -110V	10	pcs	58,497	10%	5850	3217	8446	439	0	17,951
Vcarve Pro CNC Software;1 Seat (30 Education)	10	pcs	7,032	20%	1406	422	1108	53	0	2,989
Hand Tools,BA05, Hardware Only	10	pcs	9,550	20%	1910	573	1504	72	0	4,059
LM7 Content,JMm Hand Tools	10	pcs	19,939	5%	997	1047	2748	150	0	4,941
LM7 Content, Lab,Intro to CNC Routers VcarvePro	10	pcs	10,349	10%	1035	569	1494	78	0	3,176
TrainNet Server Computer	10	pcs	10,000	5%	500	525	1378	75	0	2,478
2y Lic STEAM Cloud Robotics & Coding, Ages 10-12	35000	pcs	1,026,976	20%	205395	61619	161749	7702	0	436,465
2y Lic STEAM Cloud Robotics & Coding, Ages 12-18	25000	pcs	733,979	20%	146796	44039	115602	5505	0	311,941
Coderz,Cyber Robotics Coding Competition (CRCC)	20	pcs	418,000	20%	83600	25080	65835	3135	0	177,650

LM7 Local Server Support - 1 year agreement	10	pcs	723,000	5%	36150	37958	99638	5423	0	179,168
CNCMotion Softsare, All CNC Machies	10	pcs	52,000	20%	10400	3120	8190	390	0	22,100
Robot Development Kit	300	pcs	52,000	20%	10400	3120	8190	390	0	22,100
Router	10	pcs	15,520	10%	1552	854	2241	116	0	4,763
Access point	40	pcs	8,480	5%	424	445	1169	64	0	2,101
<b>Vehicles</b>										
Toyota Hilux p/up	4	units	110,800	5%	5540	5817	15270	831	2216	29,674
Mercedes Benz Tactor Truck	1	unit	57,288	5%	2864	3008	7895	430	1146	15,342
Tri-Axle Skeletal Trailer	6	units	81,000	10%	8100	4455	11694	608	1620	26,477
Mercedes Benz Truck with Crane	1	unit	27,633	5%	1382	1451	3808	207	553	7,400
<b>TOTAL</b>			<b>10,770,752</b>		<b>1820389</b>	<b>622036</b>	<b>1632929</b>	<b>80781</b>	<b>83720</b>	<b>4,239,854</b>

**CERTIFICATE**

**TOTAL TAX LIABILITY=4,239,854US DOLLARS**

This is to certify that the assessment given is true and correct.

Signature:.....

Importer/Agent's Name & Designation:.....

For Official Use

Assessment rechecked and found correct and complete.

.....07-11-2019.....

Date

Signature:.....

Officer's Name & Rank:- **GIDEON GLEY**  
**(SNR REV. OFFICER)**

# GHANA REVENUE AUTHORITY

CDTRD-EXM-191202

Our Ref. No. ....

Your Ref. No. ....



# GRA

December 2, 2019

The Hon. Minister  
Ministry of Finance  
Accra

Attention: Daniel Nuer  
Head, Tax Policy Unit

Dear Sir,

**RE: REQUEST FOR EXEMPTION FROM TAX AND OTHER LEVIES. CONSTRUCTION SUPPLY AND INSTALLATION OF EDUCATIONAL EQUIPMENT AND TRAINING TO TEN (10) REGIONAL SCIENCES, ENGINEERING, ARTS & MATHEMATICS (STEAM) CENTRES REQUEST FOR TAX ASSESSMENT**

We refer to your letter dated August 26, 2019 and referenced RMERD/TPU/MOE/GRA/19 (and the Master List which accompanied it) on the above subject in which you requested Ghana Revenue Authority (GRA) to do an assessment of taxes on the above mentioned project to be considered by Parliament for purposes of exempting the project from the Applicable domestic taxes and levies.

Our analysis of the Master List furnished us resulted in the following assessment:

**Table 1: REQUEST FOR EXEMPTION FROM TAX AND OTHER LEVIES. CONSTRUCTION SUPPLY AND INSTALLATION OF EDUCATIONAL EQUIPMENT AND TRAINING TO TEN (10) REGIONAL SCIENCES, ENGINEERING, ARTS & MATHEMATICS (STEAM) CENTRES REQUEST FOR TAX ASSESSMENT**

	Tax Type	Assessed Tax in (USD)	Exchange Rate	Assessed Tax in (GH¢)
1	Domestic VAT	1,119,133.05	5.5254	6,183,657.76
2	Domestic NHIL	213,168.20	5.5254	1,177,839.57
3	Domestic GETFUND	213,168.20	5.5254	1,177,839.57
	<b>TOTAL</b>	<b>1,545,469.45</b>	<b>5.5254</b>	<b>8,539,336.91</b>

Integrity. Fairness. Service.

[www.gra.gov.gh](http://www.gra.gov.gh)

Domestic Tax Revenue Division (DTRD)

Head Office, Off Starlets '91 Road, Opposite Accra Sports Stadium P.O. Box 2202, Ministries, Accra. Hotline: 0800900102 E: info@gra.gov.gh

Attached herewith are appendices I to VI showing the detailed computations resulting in the above assessment.

**NOTE:** The prevailing Bank of Ghana published daily interbank mid-rate of GH 5.5254 to 1(USD) as at Friday, November 29, 2019 was used in the assessment above.

Yours faithfully,



**Ammishaddai Owusu-Amoah**  
**Ag. Commissioner-General**

cc: The Hon. Minister of Finance  
The Hon. Minister of Health  
The Hon. Deputy Minister of Finance  
The Chief Director, Ministry of Finance  
The Director, RMERD, Ministry of Finance  
The Commissioner-General, GRA



ASSESSED DOMESTIC TAXES FOR MINISTRY OF EDUCATION							
NUM	DESCRIPTION	AMOUNT (USD)	NHIL (2.5%)	GETFUND Levy(2.5%)	Vat Base	VAT (12.5%)	TOTAL TAX
			usd	usd	usd	usd	usd
1	CURRICULUM	596,800.60	14,920.01	14,920.01	626,640.63	78,330.08	108,170.11
2	TRAINING	4,164,433.72	104,110.84	104,110.84	4,372,655.40	546,581.93	754,803.61
3	INSTALLATION SERVICES	200,481.91	5,012.05	5,012.05	210,506.00	26,313.25	36,337.35
4	ENGINEERING SERVICES	1,000,000.00	25,000.00	25,000.00	1,050,000.00	131,250.00	181,250.00
5	MAIN BUILDING /SUB STRUCTURE	2,565,011.79	64,125.29	64,125.29	2,693,262.38	336,657.80	464,908.39
	<b>TOTAL (USD)</b>	<b>8,526,728.01</b>	<b>213,168.20</b>	<b>213,168.20</b>	<b>8,953,064.41</b>	<b>1,119,133.05</b>	<b>1,545,469.45</b>
	<b>MID RATE</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>
	<b>TOTAL GHS</b>	<b>47,113,582.97</b>	<b>1,177,839.57</b>	<b>1,177,839.57</b>	<b>49,469,262.12</b>	<b>6,183,657.76</b>	<b>8,539,336.91</b>
The exchange rate used is the Bank of Ghana daily interbank weighted average Rate (mid rate ) of GHS 5.5254 to USD 1 for Friday November, 29 2019							

Curriculum				0.025			0.125	
P/n	Dec	Qty	Total USD	NHIL (2.5%)	GETFUND Levy(2.5%)	Vat Base	VAT (12.5%)	TOTAL TAX
				usd	usd	usd	usd	usd
0000	Curriculum + Training Program (30 hours)	10	51,800.22	1,295.01	1,295.01	54,390.23	6,798.78	9,388.79
0000	Curriculum + Training Program (30 hours)	10	51,800.22	1,295.01	1,295.01	54,390.23	6,798.78	9,388.79
0000	Curriculum + Training Program (30 hours)	10	53,399.78	1,334.99	1,334.99	56,069.77	7,008.72	9,678.71
0000	Curriculum + Training Program (30 hours)	10	51,800.28	1,295.01	1,295.01	54,390.29	6,798.79	9,388.80
77-3122-0000	LM7 Content, Vir, Biodiversity	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3124-0000	LM7 Content, Vir, Botany	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3131-0000	LM7 Content, Vir, Cellular Process & Divis	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3123-0000	LM7 Content, Vir, Human Body Systems	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3130-0000	LM7 Content, Vir, The Cell	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3125-0000	LM7 Content, Vir, Zoology	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3121-0000	LM7 Content, Vir, Introduction to Chemistry	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3120-0000	LM7 Content, Vir, Chemical Reactions	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3132-0000	LM7 Content, Vir, Organic Chemistry (1)	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3133-0000	LM7 Content, Vir, Organic Chemistry (2)	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3116-0002	LM7 Content, Vir, Electricity	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3114-0002	LM7 Content, Vir, Forces	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3112-0002	LM7 Content, Vir, Fundamentals of Physics	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3134-0000	LM7 Content, Vir, Dynamics & Thermodynamic	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3113-0002	LM7 Content, Vir, Kinematics	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3115-0002	LM7 Content, Vir, Momentum and Energy	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3167-0000	LM7 Content, Vir, Intro to Technology	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3169-0000	LM7 Content, Vir, Innovat. & Communication	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3168-0000	LM7 Content, Vir, Cutting Edge Technology	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-8047-0000	LM7 Content, Lab/Vir, Mechanisms	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3135-0000	LM7 Content, Vir, Mathematics - A	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3136-0000	LM7 Content, Vir, Mathematics - B	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-3137-0000	LM7 Content, Vir, Mathematics - C	10	14,608.70	365.22	365.22	15,339.14	1,917.39	2,647.83
77-8160-0001	LM7 Content, Lab, Intro to CNC Routers VcarvePro	10	13,000.00	325.00	325.00	13,650.00	1,706.25	2,356.25
77-8157-0000	LM7 Content, Lab, Introduction to 3D Printing	10	13,000.00	325.00	325.00	13,650.00	1,706.25	2,356.25
77-3140-0002	LM7 Content, Vir, CNC Milling w/BenchMill 6x00(M)	10	13,000.00	325.00	325.00	13,650.00	1,706.25	2,356.25
77-3005-0002	LM7 Content, Vir, spectraCAM Milling (M)	10	13,000.00	325.00	325.00	13,650.00	1,706.25	2,356.25
	TOTAL (USD)		596,800.60	14,920.01	14,920.01	626,640.63	78,330.08	108,170.11
	MID RATE		5.5254	5.5254	5.5254	5.5254	5.5254	5.5254
	TOTAL GHS		3,297,562.02	82,439.05	82,439.05	3,462,440.12	432,805.02	597,683.12

Services - Installation				0.025			0.125	
P/n	Dec	Qty	Total USD	NHIL (2.5%)	GETFUND Levy(2.5%)	Vat Base	VAT (12.5%)	TOTAL TAX
				usd	usd	usd	usd	usd
50-0095-0000	Installation at Customer Site (Days)	40	200,481.91	5,012.05	5,012.05	210,506.00	26,313.25	36,337.35
	<b>TOTAL (USD)</b>		<b>200,481.91</b>	<b>5,012.05</b>	<b>5,012.05</b>	<b>210,506.00</b>	<b>26,313.25</b>	<b>36,337.35</b>
	<b>MID RATE</b>		<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>
	<b>TOTAL GHS</b>		<b>1,107,742.72</b>	<b>27,693.57</b>	<b>27,693.57</b>	<b>1,163,129.86</b>	<b>145,391.23</b>	<b>200,778.37</b>

Training							
			0.025			0.125	
P/n	Desc	Total USD	NHIL (2.5%)	GETFUND Levy(2.5%)	Vat Base	VAT (12.5%)	TOTAL TAX
			usd	usd	usd	usd	usd
50-0201-0000	Assessment of STEAM Pedagogical Managers	475,000.00	11,875.00	11,875.00	498,750.00	62,343.75	86,093.75
50-0202-0000	Pedagogical Training Program for Managers	435,000.00	10,875.00	10,875.00	456,750.00	57,093.75	78,843.75
50-0203-0000	STEAM Teachers Training	2,350,000.00	58,750.00	58,750.00	2,467,500.00	308,437.50	425,937.50
50-0204-0000	Mentoring and Integration	724,000.00	18,100.00	18,100.00	760,200.00	95,025.00	131,225.00
50-0096-0000	Training at Customer Site (Days)	180,433.72	4,510.84	4,510.84	189,455.40	23,681.93	32,703.61
	<b>TOTAL (USD)</b>	<b>4,164,433.72</b>	<b>104,110.84</b>	<b>104,110.84</b>	<b>4,372,655.40</b>	<b>546,581.93</b>	<b>754,803.61</b>
	<b>MID RATE</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>
	<b>TOTAL GHS</b>	<b>23,010,162.05</b>	<b>575,254.05</b>	<b>575,254.05</b>	<b>24,160,670.15</b>	<b>3,020,083.77</b>	<b>4,170,591.87</b>

ENGINEERING SERVICES FOR TEN (10) SITES ACROSS THE COUNTRY							
No.	ITEM	Total USD	0.025 NHIL (2.5%)	0.025 GETFUND Levy(2.5%)	0.125 Vat Base	0.125 VAT (12.5%)	TOTAL TAX
			usd	usd	usd	usd	usd
1	<b>FEASIBILITY STUDIES</b>						
	Site Visit and Reconnaissance Studies	\$ 7,000.00	175.00	175.00	7,350.00	918.75	1,268.75
	Topographical surveys	\$ 18,000.00	450.00	450.00	18,900.00	2,362.50	3,262.50
	Geotechnical Investigations and Studies	\$ 25,000.00	625.00	625.00	26,250.00	3,281.25	4,531.25
			-	-	-	-	-
2	<b>ENGINEERING DESIGNS (DRAWINGS AND REPORT) - MAIN BUILDING</b>						
			-	-	-	-	-
	Sub Structure - Foundation	\$ 100,000.00	2,500.00	2,500.00	105,000.00	13,125.00	18,125.00
	Civil/Structural	\$ 180,000.00	4,500.00	4,500.00	189,000.00	23,625.00	32,625.00
	Architectural & Finishes	\$ 220,000.00	5,500.00	5,500.00	231,000.00	28,875.00	39,875.00
	External Works and Utilities	\$ 50,000.00	1,250.00	1,250.00	52,500.00	6,562.50	9,062.50
			-	-	-	-	-
3	<b>SERVICES DESIGNS</b>						
			-	-	-	-	-
i	<b>Mechanical</b>						
	Air Conditioning	\$ 45,000.00	1,125.00	1,125.00	47,250.00	5,906.25	8,156.25
	Plumbing	\$ 35,000.00	875.00	875.00	36,750.00	4,593.75	6,343.75
	Sanitary	\$ 35,000.00	875.00	875.00	36,750.00	4,593.75	6,343.75
	Water Supply System	\$ 15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75
			-	-	-	-	-
ii	<b>Electrical</b>						
	Power Source and Connection	\$ 12,000.00	300.00	300.00	12,600.00	1,575.00	2,175.00
	Cabling, Conduiting and Wiring	\$ 40,000.00	1,000.00	1,000.00	42,000.00	5,250.00	7,250.00
	Earthing	\$ 8,000.00	200.00	200.00	8,400.00	1,050.00	1,450.00
	Lighting	\$ 45,000.00	1,125.00	1,125.00	47,250.00	5,906.25	8,156.25
	Electrical Distribution	\$ 20,000.00	500.00	500.00	21,000.00	2,625.00	3,625.00
	Sockets and Switches	\$ 30,000.00	750.00	750.00	31,500.00	3,937.50	5,437.50
			-	-	-	-	-
iii	<b>ICT</b>						
	Data and Telephone	\$ 25,000.00	625.00	625.00	26,250.00	3,281.25	4,531.25
	CCTV	\$ 15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75
	Access Control	\$ 15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75
			-	-	-	-	-
iv	<b>Fire</b>						
	Fire Fighting	\$ 10,000.00	250.00	250.00	10,500.00	1,312.50	1,812.50
	Fire Detection	\$ 25,000.00	625.00	625.00	26,250.00	3,281.25	4,531.25

	Fire Supression	\$ 25,000.00	625.00	625.00	26,250.00	3,281.25	4,531.25
			-	-	-	-	-
			-	-	-	-	-
4	<b>TOTAL (USD)</b>	<b>1,000,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>1,050,000.00</b>	<b>131,250.00</b>	<b>181,250.00</b>
	<b>MID RATE</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>	<b>5.5254</b>
	<b>TOTAL GHS</b>	<b>5,525,400.00</b>	<b>138,135.00</b>	<b>138,135.00</b>	<b>5,801,670.00</b>	<b>725,208.75</b>	<b>1,001,478.75</b>

MAIN BUILDING		LEVIES	0.025		0.125	
B:Substructure						
	Total to building	NHIL (2.5%)	GETFUND Levy(2.5%)	Vat Base	VAT (12.5%)	TOTAL TAX
	usd	usd	usd	usd	usd	usd
<b>SUBSTRUCTURE (ALL PROVISIONAL)</b>		-	-	-	-	-
<b>D20: EXCAVATING AND FILLING</b>		-	-	-	-	-
Site Preparation		-	-	-	-	-
Clear site vegetation		-	-	-	-	-
generally	16,372.23	409.31	409.31	17,190.84	2,148.85	2,967.47
Excavating		-	-	-	-	-
Topsoil		-	-	-	-	-
remove topsoil, average depth 150mm	16,525.88	413.15	413.15	17,352.17	2,169.02	2,995.32
Trenches, width exceeding 1.0m		-	-	-	-	-
maximum depth not exceeding 0.50m	10,840.84	271.02	271.02	11,382.88	1,422.86	1,964.90
Pits		-	-	-	-	-
maximum depth not exceeding 500mm - 1.0m;	2,152.09	53.80	53.80	2,259.70	282.46	390.07
Disposal of excavated material		-	-	-	-	-
offsite	5,468.93	136.72	136.72	5,742.38	717.80	991.24
Excavated material arising from excavation		-	-	-	-	-
Filling to excavation		-	-	-	-	-
average thickness exceeding 0.25m	3,744.27	93.61	93.61	3,931.49	491.44	678.65
Approved imported granular material		-	-	-	-	-
Filling to make up levels; depositing and compacting in layers 150mm maximum thickness		-	-	-	-	-
average thickness exceeding 0.25m	88,775.37	2,219.38	2,219.38	93,214.14	11,651.77	16,090.54
Add provisional sum for site works	284,536.44	7,113.41	7,113.41	298,763.26	37,345.41	51,572.23
Add provisional sum for ground works	184,948.69	4,623.72	4,623.72	194,196.12	24,274.51	33,521.95
<b>E10: IN - SITU CONCRETE</b>		-	-	-	-	-
Plain in-situ concrete, B.S. 5328, ordinary prescribed mix C15P, 12mm aggregate		-	-	-	-	-

APPENDIX 6

Blinding beds		-	-	-	-	-	-
<i>thickness not exceeding 50mm</i>	2,151.10	53.78	53.78	2,258.65	282.33	389.89	
Plain in-situ concrete; B.S.5328, ordinary prescribed mix C15, 12mm aggregate, poured on or against earth or unblinded hardcore		-	-	-	-	-	
<i>Strip foundation</i>	42,680.47	1,067.01	1,067.01	44,814.49	5,601.81	7,735.83	
Reinforced in-situ concrete; B.S.5328, designed mix C25, 20mm aggregate, minimum cement content 390 kg/m <sup>3</sup> ; vibrated		-	-	-	-	-	
Ground floor bed		-	-	-	-	-	
<i>generally</i>	153,649.68	3,841.24	3,841.24	161,332.16	20,166.52	27,849.00	
Reinforced in-situ concrete; B.S.5328, designed mix C35, 20mm aggregate, minimum cement content 390 kg/m <sup>3</sup> ; vibrated		-	-	-	-	-	
Ground beams		-	-	-	-	-	
<i>generally</i>	9,432.38	235.81	235.81	9,904.00	1,238.00	1,709.62	
Column bases		-	-	-	-	-	
<i>-in 48Nr generally</i>	12,021.66	300.54	300.54	12,622.75	1,577.84	2,178.93	
Columns		-	-	-	-	-	
<i>generally</i>	2,256.37	56.41	56.41	2,369.19	296.15	408.97	
<b>E20: FORMWORK FOR IN-SITU CONCRETE</b>		-	-	-	-	-	
Formwork and plain smooth finish coating with release agent		-	-	-	-	-	
Sides of ground beams		-	-	-	-	-	
<i>generally</i>	16,986.83	424.67	424.67	17,836.17	2,229.52	3,078.86	
Sides of column bases		-	-	-	-	-	
<i>in 48Nr generally</i>	3,329.08	83.23	83.23	3,495.53	436.94	603.40	
Vertical sides of columns		-	-	-	-	-	
<i>generally</i>	3,841.24	96.03	96.03	4,033.30	504.16	696.23	
Edges of floor bed		-	-	-	-	-	



MAIN BUILDING		LEVIES		0.125		
B:Substructure						
	Total to building	NHIL (2.5%)	GETFUND	Vat Base	VAT (12.5%)	TOTAL TAX
	usd	usd	Levy(2.5%)	usd	usd	usd
			usd			
<b>SUBSTRUCTURE (ALL PROVISIONAL)</b>		-	-	-	-	-
<b>D20: EXCAVATING AND FILLING</b>		-	-	-	-	-
Site Preparation		-	-	-	-	-
Clear site vegetation		-	-	-	-	-
generally	16,372.23	409.31	409.31	17,190.84	2,148.85	2,967.47
Excavating		-	-	-	-	-
Topsoil		-	-	-	-	-
remove topsoil, average depth 150mm	16,525.88	413.15	413.15	17,352.17	2,169.02	2,995.32
Trenches, width exceeding 1.0m		-	-	-	-	-
maximum depth not exceeding 0.50m	10,840.84	271.02	271.02	11,382.88	1,422.86	1,964.90
Pits		-	-	-	-	-
maximum depth not exceeding 500mm - 1.0m;	2,152.09	53.80	53.80	2,259.70	282.46	390.07
Disposal of excavated material		-	-	-	-	-
off site	5,468.93	136.72	136.72	5,742.38	717.80	991.24
Excavated material arising from excavation		-	-	-	-	-
Filling to excavation		-	-	-	-	-
average thickness exceeding 0.25m	3,744.27	93.61	93.61	3,931.49	491.44	678.65
Approved imported granular material		-	-	-	-	-
Filling to make up levels; depositing and compacting in layers 150mm maximum thickness		-	-	-	-	-
average thickness exceeding 0.25m	88,775.37	2,219.38	2,219.38	93,214.14	11,651.77	16,090.54
Add provisional sum for site works	284,536.44	7,113.41	7,113.41	298,763.26	37,345.41	51,572.23
Add provisional sum for ground works	184,948.69	4,623.72	4,623.72	194,196.12	24,274.51	33,521.95
<b>Est: IN - SITU CONCRETE</b>		-	-	-	-	-
Plain in-situ concrete; B.S.5328, ordinary prescribed mix C15P, 12mm aggregate		-	-	-	-	-