

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

REPORT OF THE FINANCE COMMITTEE ON THE

- i. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, GETFUND LEVY, NHIL LEVY, ECOWAS LEVY, EXIM LEVY, SPECIAL IMPORT LEVY, AU LEVY AND OTHER TAXES AMOUNTING TO FOURTEEN MILLION, SEVEN HUNDRED AND EIGHTY-FIVE THOUSAND, SIX HUNDRED AND FIFTY-EIGHT GHANA CEDIS AND SEVENTY-SEVEN PESEWAS (GH¢14,785,658.77) ON VEHICLES TO BE PROCURED FOR THE METRO MASS TRANSIT LIMITED,
- ii. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, GETFUND LEVY, NHIL LEVY, ECOWAS LEVY, EXIM LEVY, SPECIAL IMPORT LEVY, AU LEVY AND OTHER TAXES AMOUNTING TO SEVEN HUNDRED AND EIGHT THOUSAND, SIX HUNDRED AND FIFTY-TWO GHANA CEDIS AND NINETY-TWO PESEWAS (GH¢708,652.92) ON VEHICLES TO BE PROCURED FOR THE MINISTRY OF REGIONAL REORGANISATION AND DEVELOPMENT,
- iii. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, GETFUND LEVY, NHIL LEVY, ECOWAS LEVY, EXIM LEVY, SPECIAL IMPORT LEVY, AU LEVY AND OTHER TAXES AMOUNTING TO EIGHT HUNDRED AND FORTY-ONE THOUSAND, SIX HUNDRED AND FORTY-FIVE GHANA CEDIS AND TWENTY PESEWAS (GH¢841,645.20) ON WEAPONS DONATED TO THE GHANA IMMIGRATION SERVICE, AND
- iv. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, GETFUND LEVY, NHIL LEVY, ECOWAS LEVY, EXIM LEVY, SPECIAL IMPORT LEVY, AU LEVY AND OTHER TAXES AMOUNTING TO TWENTY-FIVE MILLION, ONE HUNDRED AND FORTY-FOUR THOUSAND, NINE HUNDRED AND EIGHTY-NINE GHANA CEDIS AND TWENTY-SEVEN PESEWAS (GH¢25,144,989.27) ON VEHICLES TO BE PROCURED FOR THE INTERCITY STC COMPANY LIMITED

1.0 INTRODUCTION

The

- i. request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL Levy, ECOWAS Levy, EXIM Levy, Special Import Levy, AU Levy and other taxes amounting to Fourteen Million, Seven Hundred and Eighty-Five Thousand, Six Hundred and Fifty-Eight Ghana Cedis and Seventy-Seven Pesewas (GH¢14,785,658.77) on vehicles to be procured for the Metro Mass Transit Limited,
- ii. request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL Levy, ECOWAS Levy, EXIM Levy, Special Import Levy, AU Levy and other taxes amounting to Seven Hundred and Eight Thousand, Six Hundred and Fifty-Two Ghana Cedis and Ninety-Two Pesewas (GH¢708,652.92) on vehicles to be procured for the Ministry of Regional Reorganisation and Development,
- iii. request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL Levy, ECOWAS Levy, EXIM Levy, Special Import Levy, AU Levy and other taxes amounting to Eight Hundred and Forty-One thousand, Six Hundred and Forty-Five Ghana Cedis and Twenty Pesewas (GH¢841,645.20) on weapons donated to the Ghana Immigration Service, and
- iv. request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL Levy, ECOWAS Levy, EXIM Levy, Special Import Levy, AU Levy and other taxes amounting to Twenty-Five Million, One Hundred And Forty-Four Thousand, Nine Hundred and Eighty-Nine Ghana Cedis and Twenty-Seven Pesewas (GH¢25,144,989.27) on vehicles to be procured for the Intercity STC Company Limited

were presented to the House on Wednesday, 19th February, 2020 by the Hon. Deputy Minister for Finance, Mrs. Abena Osei Asare on behalf of the Minister for Finance.

Rt. Hon. Speaker referred the requests to the Finance Committee for consideration and report.

The Committee met with Hon. Daniel Botwe, Minister for Regional Reorganisation and Development, Hon. Ambrose Dery, Minister for the Interior, a Deputy Minister for Finance, Hon. Kwaku Agyeman Kwarteng, a Deputy Minister for Transport, Hon. Daniel Nii Kwartei Titus-Glover, and officials from the Ministry of Finance, the Ministry of Regional Reorganisation and Development, the Ministry of Transport, the Ministry of the Interior, Intercity STC, Metro Mass Transport Limited (MMTL), Ghana Revenue Authority and Ghana Immigration Service to consider the request.

3.0 BACKGROUND

3.1 Metro Mass Transit Limited (MMTL)

The establishment of Metro Mass Transit Limited (MMTL) is to share a common goal of ensuring that public transport is accessible to all. In pursuance of this goal, MMTL provides social transport services to both rural and urban dwellers at moderate fares. The company has been recognised as the only public transport service provider in many remote parts of the country. The MMTL besides its strategic role in job creation and linking rural areas to urban centers, also provides discounted bus fares for Ghanaians above the age of Sixty-Five (65) years and free bus services for school children.

The MMTL at its peak of operations had a fleet size of approximately 1,300 buses, operating average of 727 buses daily on 390 routes and providing direct employment for over 4,000 people. The 390 routes covered main service Intra-city service routes, rural-urban services routes and intercity service routes.

Over the years, the company's fleet has been dwindling. The buses have reached their useful life, some are as old as 17years. This has led to breakdown of more than 70% of the buses leading to a decline in operation. In recent times, the

Company has suspended most operations due to lack of buses to sustain the operations.

An investigation into the operations of the company at its Tarkwa, Tamale and Kumasi depots by the National Security in June 2019 indicated that the company does not have buses to meet the high demand leading to agitation against the Government for perceived inaction on its campaign promises.

It was therefore necessary that the MMTL is assisted to acquire more buses to augment their fleet and also consolidate their operations. Assistance to the Company would enable them to continue to provide reliable and affordable public transport services especially to the rural-urban population.

Pursuant to this objective, the Ministry of Transport made a request to the Ministry of Finance for approval to procure One Hundred (100) buses to revamp MMTL operations. The Ministry of Finance granted approval for Fifty (50) buses. These buses have since been supplied and deployed into service on various routes throughout the country.

Following from above, the Ministry received another approval from the Ministry of Finance to procure Fifty (50) additional buses. The additional 50 buses arrived at the Tema Port on 15th November, 2019.

The estimated duty payable on the buses is Fourteen Million, Seven Hundred and Eighty-Five Thousand, Six Hundred and Fifty-Eight Ghana Cedis, and Seventy-Seven Pesewas (GH¢14,785,658.77).

3.2 Ministry of Regional Reorganisation and Development

The Ministry of Regional Reorganisation and Development's objective is to strengthen the coordinating and administrative functions of the regions in the country. Its goal is to enhance access to Government services through reorganization and development of administrative regions.

The core functions of the Ministry are to:

- Facilitate the formulation of policies for the reorganization and development of administrative regions;
- Facilitate the development of strategic plans and Programme Based Budgets for the reorganization and development of administrative regions;
- Facilitate the development of communication/advocacy strategies to sensitize stakeholders on the modalities involved in reorganization of administrative regions;
- Collaborate with relevant Ministries, Departments and Agencies for the reorganization and development of new regions; and
- Facilitate the design and preparation of programmes and projects for the development of the newly created administrative regions

In December, 2018, Six (6) new regions were created to help accelerate development in all parts of the country. As part of its efforts to retool and enhance efficient and effective workings of the new regions, the Ministry is procuring vehicles for the newly created regions. The total tax liability computed by the Ghana Revenue Authority amounted to GH¢708,652.92 on the consignment.

In order to clear the vehicles from the port, there is the need to waive taxes and duties applicable. It is in this regard that the request for the waiver of taxes and duties for the Ministry of Regional Reorganisation and Development have been submitted to Parliament in accordance with Article 174 of the 1992 Constitution of Ghana.

3.3 Ghana Immigration Service

Ghana Immigration Service has received donation of AK 47 7.6 x39, ammunition 7.62 x 39 and beretta pistol m9a1, black/bruntion 9x9 caliber one-one 15 round additional magazine standard sights operating manual for its operations.

As part of the agreement, GIS is required to bear the taxes and duties for the clearance of the consignment. The total tax liability computed by the Ghana Revenue Authority amounted to GH¢841,645.20 on the consignment.

In order to clear the consignment from the port, there is the need to waive taxes and duties applicable. It is in this regard that the request for the waiver of taxes and duties for the Ghana Immigration Service have been submitted to Parliament in accordance with Article 174 of the 1992 Constitution of Ghana.

3.4 Intercity STC

The Intercity STC formerly known as STC (State Transport Corporation) was established as a convenient transport department in 1909 to cater for the travelling needs of Government officials. It was then incorporated as a corporation and later converted to a limited liability company to provide scheduled intercity coach and haulage transportation services in Ghana and the West African Sub-region. Presently Intercity STC is owned by SSNIT with Eighty (80) percent shares and the Government of Ghana is the minority shareholder with Twenty (20) percent shareholding. It also undertakes vehicle valuation, courier services, driver training, maintenance and testing.

Since 2000, Intercity STC (ISTC) Ltd has acquired and operated 178 coaches comprising eight different makes and age. However, the current situation paints a very different picture. The Company's operations have been in dire straits due to low fleet levels and serious competition in the industry by new players with new fleets.

Government in 2016 intervened with a supplier's credit facility valued at Seventeen Million, Five Hundred Thousand United States Dollars (US\$17,500,000.00). This was to help revamp the Company's operations in line with the strategic objective of positioning the ISTC as the most celebrated, biggest and safest transport company that provides comfortable and reliable inter-city transport services within Ghana and to some West African countries. The ISTC at the moment is meeting its obligation under the US\$16,300,000.00 Swedish

Export Credit Facility with periodic instalment payments already being made to Government.

It is important to note that the fleet availability is critical and an indicator of performance. In road transport operations management, an acceptable fleet availability indicator is 90%. This means that at any given time, 90% of the fleet strength should be available for use by ISTC. Because the company has a low fleet strength, which stands at 58 including the Scania buses, fleet utilization is high and has an adverse effect on the company, resulting in frequent breakdowns, cancellation of trips which impacts on the revenue generation capacity of the Company.

It is therefore necessary that the ISTC is assisted to acquire more buses to augment their fleet and also consolidate their operations. Assistance to the Company will enable them to continue to provide reliable and affordable public transport services especially to the rural-urban population.

The Ministry of Finance in September, 2018 granted approval to the ISTC to procure One Hundred buses amounting to GH¢25,144,989.27 on their balance sheet. The buses have been delivered and are at the Tema port.

In order to clear the buses to enable the company enhance its operations, there is the need to waive taxes and duties applicable. It is in this regard that the request for the waiver of taxes and duties for Intercity STC have been submitted to Parliament in accordance with Article 174 of the 1992 Constitution of Ghana.

4.0 THE REQUESTS

The requests are to seek approval for the waiver of taxes amounting to

- GH¢25,144,989.27 on vehicles to be procured by the Intercity STC Company Limited,
- GH¢841,645.20 on ammunitions donated to the Ghana Immigration Service,

- GH¢708,652.92 on vehicles to be procured by the Ministry of Regional Reorganisation and Development (MoRRD), and
- GH¢14,785,658.77 on vehicles to be procured for the Metro Mass Transit Limited.

Attached as an APPENDIX are the details of the tax assessment.

5.0 OBSERVATIONS

5.1 Justification for the Waiver for Metro Mass Transit Limited

The Committee was informed that the Metro Mass Transit (MMT) buses play an important role in the transport of passengers and goods across the country. Many people rely on their services as the only means of commuting from one place to another as the buses usually ply the rural-urban routes and intercity routes. Unfortunately most of its buses have broken down leading to a decline in the operations of the Company. This has resulted in traveling difficulties for many commuters who rely on MMT services.

In order to address these difficulties, the Government approved the purchase of 100 buses. They have been deployed to service routes across the country. Government has also procured additional Fifty (50) buses for the company. The additional 50 buses have arrived at the Tema Port. The request is to enable MMT clear the buses and add them to the buses on various routes throughout the country.

5.2 Justification for the Waiver for Ministry of Regional Reorganisation and Development

The Committee was informed that as part of efforts to equip the six new regions and make them functional, the Government of Ghana has been providing the new regions with the needed logistics.

These vehicles are part of the logistics that Government is providing. The request therefore is to enable the clear the vehicles from the port and distribute them to the six new regions for use.

The Committee learnt that the vehicles are currently at the port and that any delay may cause the payment of demurrage, hence the need for parliamentary waiver to clear the vehicles.

5.3 Justification for the Waiver for Ghana Immigration Service

The Committee was informed that since the passage of the Ghana Immigration Act, 2016 Act 908, the functions of the Immigration Service have now expanded. The Service is now responsible for manning and protecting the nation's borders. The borders are now opened Twenty-Four (24) hours a day in conformity with the ECOWAS protocol which aims at facilitating the free movement of goods and services.

The Committee's attention was also drawn to the precarious security situation within the sub region and the need to adequately arm the security personnel that man the country's borders. It is in this vein that Section 24 of Act 906 now provides that officers in the discharge of duties may use fire arms.

In furtherance of this mandate, that the Service accepted a donation of ammunitions. As part of the agreement, the Service is responsible for the taxes and duties associated with the donation. The ammunitions are currently at the port waiting to be cleared. There is the need for a parliamentary waiver to enable the Service clear the ammunitions for use.

5.4 Justification for the Waiver for Intercity STC

The Committee was informed that as part of efforts by government to augment the fleet of to enable them revamp its operation and become more competitive, the Ministry of Finance procured One Hundred buses for the company. These buses were delivered in two tranches in November, 2019 and January, 2020. The buses are currently at the port waiting for clearance.

The request is to enable Intercity STC clear the buses and make them operational on various routes throughout the country.

5.5 Number of Buses to be cleared

The Committee observed that per the request before the House the total number of buses to be cleared is Sixty (60) with an estimated duty of GH¢25,144,989.27.

It was, however, explained to the Committee that the duty of GH¢25,144,989.27 is in respect of One Hundred (100) buses and not Sixty as erroneously captured in the Memorandum to Parliament.

6.0 CONCLUSION

Considering the benefits to be derived from the project, the Committee is of the view that the request is in the right direction.

The Committee therefore recommends to the House to adopt its report and to approve the

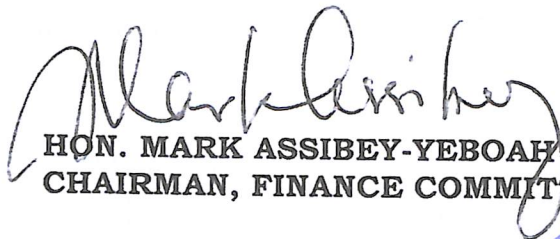
- i. request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL Levy, ECOWAS Levy, EXIM Levy, Special Import Levy, AU Levy and other taxes amounting to Fourteen Million, Seven Hundred and Eighty-Five Thousand, Six Hundred and Fifty-Eight Ghana Cedis and Seventy-Seven Pesewas (GH¢14,785,658.77) on vehicles to be procured for the Metro Mass Transit Limited,
- ii. request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL Levy, ECOWAS Levy, EXIM Levy, Special Import Levy, AU Levy and other taxes amounting to Seven Hundred and Eight Thousand, Six Hundred and Fifty-Two Ghana Cedis and Ninety-Two Pesewas (GH¢708,652.92) on vehicles to be procured for the Ministry of Regional Reorganisation and Development,
- iii. request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL Levy, ECOWAS Levy, EXIM Levy, Special Import Levy, AU Levy and other taxes amounting to Eight Hundred and Forty-One thousand, Six

Hundred and Forty-Five Ghana Cedis and Twenty Pesewas (GH¢841,645.20) on weapons donated to the Ghana Immigration Service, and

- iv. request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL Levy, ECOWAS Levy, EXIM Levy, Special Import Levy, AU Levy and other taxes amounting to Twenty-Five Million, One Hundred And Forty-Four Thousand, Nine Hundred and Eighty-Nine Ghana Cedis and Twenty-Seven Pesewas (GH¢25,144,989.27) on vehicles to be procured for the Intercity STC Company Limited

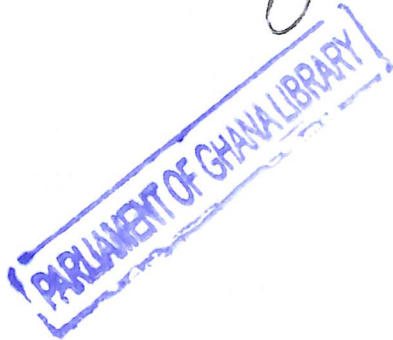
in accordance with Article 174(2) of the Constitution, the Public Financial Management Act, 2016 (Act 921) and the Standing Orders of Parliament.

Respectfully submitted.


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

March, 2020


EVELYN BREFO-BOATENG
CLERK TO THE COMMITTEE





APPLICATION DATE : 14/01/2020

IMPORTER NAME & ADDRESS
 GH-DAEWOO MOTORS GHANA LIMITED
 170, 170, TRASSACO VALLEY, Ghana

PHONE NO.: 0277128173
 TIN: C0000423408

ARRIVAL DATE: 15/01/2020
 BILL OF LADEN: EUKOHUGA1637516
 MODE: Sea transport

VESSEL NAME: MORNING LUCY
 PORT OF LOADING: Huangpu (CNHUA)

REGIME	14/01/2020	CVR ISSUE DATE :	GH20200282523VH419364
APPLICATION NO.	VH2020011102521722	UCR NUMBER	KGHCEPSUCR2000015373
EX. RATE	5.5397	CURRENCY CODE	USD
NET WEIGHT	768,000.00	GROSS WEIGHT	768,000.00
PORT OF DISCHARGE	Tema (GHEM)	COUNTRY OF SUPPLY	China
ASS. FOB	9,594,000.00	ASS. FREIGHT	840,000.00
INSURANCE	91,297.50	HDV	9,594,000.00

TRANSPORT DETAILS

ARRIVAL DATE: 15/01/2020

BILL OF LADEN: EUKOHUGA1637516

MODE: Sea transport

VESSEL NAME: MORNING LUCY

PORT OF LOADING: Huangpu (CNHUA)

ITEM NO.	QUANTITY	UNIT	YEAR	MONTH	DESCRIPTION	MAKE	MODEL	CLASSIFICATION	HS CODE
1	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
2	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
3	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
4	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
5	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
6	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
7	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
8	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
9	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
10	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
11	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
12	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
13	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
14	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
15	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
16	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
17	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424
18	2	Diesel Fuel	2019	52	Bus	Daewoo	GL6127HK	8424	8424

TOTAL ASSESSED FOB	9,594,000.00
TOTAL ASSESSED CIF	10,525,297.50
TOTAL FREIGHT	840,000.00
NETWORK CHARGE	212591.53
TOTAL DUTY PAYABLE (GHC) :	16,740,040.81

EXAMS (CCVR) FEE	583,069.90
COST & FREIGHT	10,434,000.00
TOTAL DUTY PAYABLE (USD):	3,021,831.65

RISK DESCRIPTION
 CCVR is selected for physical examination because Used Vehicle requires to be Physically Examined.



PHYSICAL EXAMINATION
 RECOMMENDED INTERVENTION



RISK DESCRIPTION
 CCVR is selected for physical examination because
 Used Vehicle requires to be Physically Examined.

PHYSICAL EXAMINATION

RECOMMENDED INTERVENTION

10,525,297.50	TOTAL ASSESSED CIF	9,594,000.00	TOTAL ASSESSED FOB
10,434,000.00	COST & FREIGHT	840,000.00	TOTAL FREIGHT
583,069.90	EXAMS (CCVR) FEE	212591.53	NETWORK CHARGE
3,021,831.65	TOTAL DUTY PAYABLE (USD):	16,740,040.81	TOTAL DUTY PAYABLE (GHC) :

21	LGICD5A66KK200314	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
22	LGICD5A68KK200315	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
23	LGICD5A68KK200316	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
24	LGICD5A68KK200317	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
25	LGICD5A63KK200318	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
26	LGICD5A63KK200319	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
27	LGICD5A66KK200320	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
28	LGICD5A63KK200321	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
29	LGICD5A65KK200322	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
30	LGICD5A57KK200323	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
31	LGICD5A69KK200324	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
32	LGICD5A60KK200325	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
33	LGICD5A62KK200326	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
34	LGICD5A64KK200327	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
35	LGICD5A66KK200328	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
36	LGICD5A68KK200329	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
37	LGICD5A64KK200330	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
38	LGICD5A68KK200331	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
39	LGICD5A68KK200332	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
40	LGICD5A66KK200333	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
41	LGICD5A61KK200334	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
42	LGICD5A63KK200335	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
43	LGICD5A65KK200336	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
44	LGICD5A67KK200337	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
45	LGICD5A69KK200338	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
46	LGICD5A60KK200339	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
47	LGICD5A67KK200340	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
48	LGICD5A69KK200341	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
49	LGICD5A60KK200342	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
50	LGICD5A62KK200343	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
51	LGICD5A64KK200344	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel
52	LGICD5A66KK200345	B424	Daewoo	GL6127HK	Bus	2019	52	2	Diesel Fuel



Used Vehicle requires to be Physically Examined.
 CVR is selected for physical examination because

PHYSICAL EXAMINATION

RECOMMENDED INTERVENTION

RISK DESCRIPTION

TOTAL DUTY PAYABLE (GHC) :

16,740,040.81

TOTAL DUTY PAYABLE (USD):

3,021,831.65

NETWORK CHARGE

212591.53

EXAMS (CVR) FEE

583,069.90

TOTAL FREIGHT

840,000.00

COST & FREIGHT

10,434,000.00

TOTAL ASSESSED FOB

9,594,000.00

TOTAL ASSESSED CIF

10,525,297.50

31	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
30	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
29	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
28	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
27	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
26	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
25	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
24	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
23	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
22	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
21	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
20	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
19	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
18	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
17	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
16	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
15	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
14	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
13	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
12	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
11	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
10	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
9	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
8	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
7	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
6	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
5	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
4	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
3	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
2	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00
1	8702.10.23.00	5.00	48,589.16	133,923.87	133,923.87	25,509.31	25,509.31	7,288.37	4,858.92	9,717.83	5.00	0.00	0.00

PLATE NO.	REGISTRATION NO.	VEHICLE TYPE	YEAR	EXAM FEE	EXAM FEE	EXAM FEE	EXAM FEE	EXAM FEE	EXAM FEE	EXAM FEE	EXAM FEE	EXAM FEE	EXAM FEE
LGICD5A6KXK200347	B424	Daewoo	GL6127HK	2019	52	2	Diesel Fuel						
LGICD5A61KK200348	B424	Daewoo	GL6127HK	2019	52	2	Diesel Fuel						
LGICD5A6KXK200349	B424	Daewoo	GL6127HK	2019	52	2	Diesel Fuel						
LGICD5A6KXK200350	B424	Daewoo	GL6127HK	2019	52	2	Diesel Fuel						
LGICD5A61KK200351	B424	Daewoo	GL6127HK	2019	52	2	Diesel Fuel						
LGICD5A6KXK200352	B424	Daewoo	GL6127HK	2019	52	2	Diesel Fuel						
LGICD5A6KXK200353	B424	Daewoo	GL6127HK	2019	52	2	Diesel Fuel						



Used Vehicle requires to be Physically Examined.
 CCVR is selected for physical examination because

PHYSICAL EXAMINATION

RECOMMENDED INTERVENTION

RISK DESCRIPTION

TOTAL ASSESSED FOB	9,594,000.00	TOTAL ASSESSED CIF	10,525,297.50
TOTAL FREIGHT	840,000.00	COST & FREIGHT	10,434,000.00
NETWORK CHARGE	212591.53	EXAMS (CCVR) FEE	583,069.90
TOTAL DUTY PAYABLE (GHC) :	16,740,040.81	TOTAL DUTY PAYABLE (USD):	3,021,831.65

ITEM NO.	SEMPLE NO.	NEW CHARGE	NET VAL	NET NHIL	OVERAGE PENALTY	HDV	FOB	OFF IN GH	TOTAL DUTY PAYABLE
1	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
2	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
3	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
4	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
5	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
6	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
7	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
8	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68

	TOTAL	NEW CHARGE	NET VAL	NET NHIL	OVERAGE PENALTY	HDV	FOB	OFF IN GH	TOTAL DUTY PAYABLE
33	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
34	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
35	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
36	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
37	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
38	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
39	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
40	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
41	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
42	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
43	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
44	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
45	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
46	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
47	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
48	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
49	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
50	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
51	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
52	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
53	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
54	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
55	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
56	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
57	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
58	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
59	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
60	8702.10.23.00	48,589.16	133,923.87	0.00	25,509.31	7,288.37	4,858.92	9,717.83	0.00
TOTAL	8702.10.23.00	5.00	2,915,349.53	8,035,432.13	25,509.31	437,302.43	291534.95	583,069.90	300.00
		5.00	2,915,349.53	8,035,432.13	25,509.31	437,302.43	291534.95	583,069.90	300.00

PHYSICAL EXAMINATION

RECOMMENDED INTERVENTION

CCVR is selected for physical examination because Used Vehicle requires to be Physically Examined.

RISK DESCRIPTION



TOTAL ASSESSED FOB	9,594,000.00	TOTAL ASSESSED CIF	10,525,297.50
TOTAL FREIGHT	840,000.00	COST & FREIGHT	10,434,000.00
NETWORK CHARGE	212591.53	EXAMS (CCVR) FEE	583,069.90
TOTAL DUTY PAYABLE (GHC) :	16,740,040.81	TOTAL DUTY PAYABLE (USD):	3,021,831.65

42	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
41	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
40	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
39	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
38	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
37	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
36	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
35	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
34	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
33	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
32	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
31	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
30	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
29	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
28	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
27	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
26	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
25	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
24	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
23	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
22	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
21	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
20	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
19	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
18	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
17	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
16	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
15	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
14	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
13	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
12	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
11	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68
10	19435.66	3543.19	531.48	88.58	0.00	159900.00	159900.00	971783.18	279000.68



CCVR is selected for physical examination because Used Vehicle requires to be Physically Examined.

PHYSICAL EXAMINATION

RECOMMENDED INTERVENTION

RISK DESCRIPTION

TOTAL ASSESSED FOB	9,594,000.00	TOTAL ASSESSED CIF	10,525,297.50
TOTAL FREIGHT	840,000.00	COST & FREIGHT	10,434,000.00
NETWORK CHARGE	212591.53	EXAMS (CCVR) FEE	583,069.90
TOTAL DUTY PAYABLE (GHC) :	16,740,040.81	TOTAL DUTY PAYABLE (USD):	3,021,831.65

CONTAINER NO.	CONTAINER SIZE	CONTAINER SERIAL	CONTAINER WEIGHT	CONTAINER HEIGHT	CONTAINER LENGTH	CONTAINER WIDTH	CONTAINER VOLUME	CONTAINER TYPE	CONTAINER STATUS	CONTAINER LOCATION	CONTAINER DATE	CONTAINER TIME	CONTAINER USER	CONTAINER OPERATOR	CONTAINER COMMENTS
45	45	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
46	46	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
47	47	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
48	48	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
49	49	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
50	50	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
51	51	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
52	52	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
53	53	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
54	54	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
55	55	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
56	56	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
57	57	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
58	58	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
59	59	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
60	60	19435.66	3543.19	88.58	531.48	531.48	3543.19	88.58	0.00	159900.00	159900.00	971783.18	279000.68		
TOTAL	TOTAL	166139.81	212591.53	31888.73	5314.79	0.00	9594000.00	9594000.00	9594000.00	58306990.56	16740040.81				



Customs Classification and Valuation Report (VEHICLES)

APPLICATION DATE: 2/01/2020	CCVR NO: GH20200280270VH411705C1	CCVR ISSUE DATE: 3/01/2020
IMPORTER NAME & ADDRESS GH-DAEWOO MOTORS GHANA LIMITED 170, 170, TRASSACO VALLEY, Ghana PHONE NO.: 0277128173 TIN: C0000423408		
TRAFFIC PORT DETAILS ARRIVAL DATE: 20/12/2019 BILL OF LADEN: EUKOHUGA1631009 MODE: Sea transport VESSEL NAME: ASIAN PARADE PORT OF LOADING: Huangpu (CNHUA)		
UCR NUMBER: KHCEPUSUCR1900517952	EX. RATE: 5.5397	NET WEIGHT: 512,000.00
APPLICATION NO.: VH2019121475843630	CUSTOMS OFFICE: TEMA	GROSS WEIGHT: 512,000.00
COUNTRY OF SUPPLY: China	PORT OF DISCHARGE: Tema (GHEM)	INSURANCE: 45,227.00
ASS. FOB: 4,721,600.00	ASS. FREIGHT: 447,200.00	HDV: 4,721,600.00

ITEM NO.	CLASSIFICATION	MARK	MODEL	YEAR	SEARS	DOORS	WHEELS	FUEL TYPE
1	LGICD5A63KK20254	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
2	LGICD5A65KK20255	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
3	LGICD5A67KK20256	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
4	LGICD5A69KK20257	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
5	LGICD5A60KK20258	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
6	LGICD5A62KK20259	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
7	LGICD5A69KK20260	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
8	LGICD5A60KK20261	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
9	LGICD5A62KK20262	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
10	LGICD5A64KK20263	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
11	LGICD5A66KK20264	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
12	LGICD5A68KK20265	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
13	LGICD5A6XKK20266	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
14	LGICD5A61KK20267	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
15	LGICD5A63KK20268	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
16	LGICD5A65KK20269	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
17	LGICD5A61KK20270	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel
18	LGICD5A63KK20271	Daewoo	GL6127HK	2019	52	2	2	Diesel Fuel

TOTAL ASSESSED FOB	4,721,600.00	TOTAL ASSESSED CIF	5,214,027.00
TOTAL FREIGHT	447,200.00	COST & FREIGHT	5,168,800.00
NETWORK CHARGE	104624.99	EXAMS (CCVR) FEE	288,841.45
TOTAL DUTY PAYABLE (GHC) :	8,404,948.46 ✓	TOTAL DUTY PAYABLE (USD):	1,517,220.87
RECOMMENDED INTERVENTION	PHYSICAL EXAMINATION		
RISK DESCRIPTION	CCVR is selected for physical examination because Used Vehicle requires to be Physically Examined.		



PHYSICAL EXAMINATION

RECOMMENDED INTERVENTION

CVR is selected for physical examination because Used Vehicle requires to be Physically Examined.



TOTAL ASSESSED FOB	4,721,600.00	TOTAL ASSESSED CIF	5,214,027.00
TOTAL FREIGHT	447,200.00	COST & FREIGHT	5,168,800.00
NETWORK CHARGE	104624.99	EXAMS (CVR) FEE	288,841.45
TOTAL DUTY PAYABLE (GHC) :	8,404,948.46	TOTAL DUTY PAYABLE (USD) :	1,517,220.87

14	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
13	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
12	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
11	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
10	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
9	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
8	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
7	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
6	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
5	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
4	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
3	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
2	8702.10.23.00	5.00	36,105.18	99,514.91	0.00	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42
1	8702.10.23.00	5.00	36,105.18	99,514.91	18,955.22	18,955.22	3,610.52	3,610.52	7,221.04	5.00	0.00	2,825.42

ITEM	PLANT	MODEL	YEAR	TYPE	EXAMINER	EXAM DATE	EXAM TIME	EXAM DURATION	EXAM COST	EXAM FEE	EXAM TOTAL
40	LGCD5A62K200293	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
39	LGCD5A60K200292	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
38	LGCD5A69K200291	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
37	LGCD5A67K200290	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
36	LGCD5A60K200289	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
35	LGCD5A69K200288	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
34	LGCD5A67K200287	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
33	LGCD5A65K200286	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
32	LGCD5A63K200285	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
31	LGCD5A61K200284	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
30	LGCD5A65K200283	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
29	LGCD5A68K200282	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
28	LGCD5A66K200281	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
27	LGCD5A64K200280	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
26	LGCD5A68K200279	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
25	LGCD5A66K200278	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
24	LGCD5A64K200277	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
23	LGCD5A62K200276	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
22	LGCD5A60K200275	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2
21	LGCD5A69K200274	B424	2019	Bus	GL6127HK	2019	52	2	2	2	2

PHYSICAL EXAMINATION

RECOMMENDED INTERVENTION

CCVR is selected for physical examination because Used Vehicle requires to be Physically Examined.



5,214,027.00	TOTAL ASSESSED FOB	4,721,600.00	TOTAL ASSESSED CIF
5,168,800.00	TOTAL FREIGHT	447,200.00	COST & FREIGHT
288,841.45	NETWORK CHARGE	104624.99	EXAMS (CCVR) FEE
1,517,220.87	TOTAL DUTY PAYABLE (GHC) :	8,404,948.46	TOTAL DUTY PAYABLE (USD):

1	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
2	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
3	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
4	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
5	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
6	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
7	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
8	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
9	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
10	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71
11	1442.07	2615.62	392.34	65.39	0.00	118040.00	118040.00	722103.63	210123.71

ITEM NO.	SPRINTING	NET WEIGHT	NET VOL	NET WGT	OVERALL DIMENSIONS	FOB	CFR	CFR	TOTAL
15	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
16	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
17	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
18	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
19	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
20	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
21	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
22	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
23	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
24	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
25	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
26	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
27	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
28	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
29	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
30	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
31	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
32	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
33	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
34	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
35	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
36	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
37	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
38	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
39	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
40	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
TOTAL	8702.10.23.00	5.00	36,105.18	0.00	18,955.22	3,610.52	3,610.52	7,221.04	2,825.42
			1,444,207.27	3,980,596.28	18,955.22	144,420.72	144,420.72	288,841.45	113,016.74

PHYSICAL EXAMINATION

RECOMMENDED INTERVENTION

RISK DESCRIPTION
 CCVR is selected for physical examination because
 Used Vehicle requires to be Physically Examined.



TOTAL ASSESSED FOB	4,721,600.00	TOTAL ASSESSED CIF	5,214,027.00
TOTAL FREIGHT	447,200.00	COST & FREIGHT	5,168,800.00
NETWORK CHARGE	104624.99	EXAMS (CCVR) FEE	288,841.45
TOTAL DUTY PAYABLE (GHC) :	8,404,948.46	TOTAL DUTY PAYABLE (USD):	1,517,220.87

LINE	QUANTITY	UNIT PRICE	TOTAL PRICE	TAX	TOTAL TAX	NET TOTAL	DESCRIPTION
14	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
15	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
16	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
17	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
18	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
19	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
20	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
21	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
22	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
23	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
24	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
25	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
26	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
27	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
28	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
29	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
30	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
31	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
32	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
33	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
34	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
35	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
36	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
37	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
38	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
39	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
40	1	2615.62	2615.62	392.34	65.39	11804.00	11804.00
TOTAL			104624.99	15693.75	2615.62	4721600.00	4721600.00

M M I L

GHANA REVENUE AUTHORITY (GRA) CUSTOMS DIVISION



DECLARATION FOR CUSTOMS USE ONLY (LOCAL CURRENCY : GHANA CEDI)

2 Exporter & Address No. ZYLE DAEWOO BUS 215 OJOUNG-RO BUCHEON -SI GYEONGGI-DO		1 Declaration Regime A Office Code TMA1 Manifest Rot 1905296 08/11/2019 3 Gross Mass Kg 668500.00 BL/AWB EUKOHUGA1625385 Declaration No Date:	
7 Importer & Address No. G0004546369 MINISTRY OF TRANSPORT NEAR GHANA COMMERCIAL BANK, ACCRA, Ghana, GREATER ACCRA, Accra Metropolitan, PMB MINISTRIES ACCRA		8 Consignee/Actual Exporter No. G0004546369 MINISTRY OF TRANSPORT NEAR GHANA COMMERCIAL BANK, ACCRA, Ghana, GREATER ACCRA, Accra Metropolitan, PMB MINISTRIES ACCRA	
9 Declarant/Representative No. TNALSH02 ALLSHIP LIMITED OPPOSITE TEMA LUBE OIL, HEAVYINDUSTRIAL AREA, P.O. BOX B 582, COMMUNITY 2, TEMA.		10 Country of Consig/Destinat CN CHINA 11 Type of Licence CC 12 Delivery Terms & Place 06 TEMA SEAPORT 13 Total Invoice Fcy 8750000.00 USD 15 Total FOB Fcy-Imp/Ncy-Exp 7806093.75 16 Curr Code Rate of Xchange USD 5.5413	
14 M Trans, Ship/Aircraft ID, Nationality By Sea MV MORNING CONCERT GB		19 FOB Ncy(Import/Export) 41563546.17 20 Valuation Method 1	
17 Port of Loading/Unloading CNHUA Huangpu 18 Place Ship/Land & Ct Ind. TMAP G		FCVR No CRMS Level FCVR Date	
21 Entry/Exit Office CEPS TEMA TMA1 22 Identification Warehouse		23 Financial and banking data Bank Code Term Of Payment Bank name Branch name A/C No	
24 Attached Documents INV, BLA, CCVR, IDF, PKL, ITC, UCR		26 Item No 27 Commodity Code DGD Ref. No. 0001 8702101390	
25 Marks & Numbers 50 UNITS GUILIN DAEWOO INTERCITBUS GDW6121HK8 2019 MODEL SEATING CAPACITY 66 CHASSIS # LGLFD5A60KK200192 (66 SEATER BUS)Y		28 Cty.Org/Dest 29 Zone 30 CPC Concess CN GEN 40D11	
Container Nos Quantity & unit 1 NE Description of goods ONE UNIT GUILIN DAEWOO INTERCITY BUS GDW6121HK8 CHASSIS # LGLFD5A60KK200192 ENGINE # DE12TIS974407B01 AGE # 2019 CC # 9000		31 Gross Wt kg 32 Net Wt kg 33 FOB Fcy CC 13370.00 13370.00 156121.88 USD 34 FOB Ncy 35 Freight Ncy 36 Insurance Ncy 865118.17 96124.24 8485.12 37 Other Costs Ncy 38 Supp U1 39 Supp U2 0.00 1.00 0.00 41 Licence No 42 Customs Value Ncy DV 969727.53 DV DQty Annexed Docs GSB, UVR	

40 Tax	Tax base Amt	TBC	Rate	Amount Exempted	Amount Payable
01	969,727.53	24	5.000000	0.00	48,486.38
02	1,069,124.60	30	12.500000	0.00	133,640.58
03	1,069,124.60	30	0.000000	0.00	0.00
04	969,727.53	24	0.000000	0.00	0.00
05	969,727.53	24	0.000000	0.00	0.00
06	969,727.53	24	0.500000	0.00	4,848.64
07	969,727.53	24	0.000000	0.00	0.00
32	865,118.17	25	0.400000	0.00	3,460.47
33	3,633.50	33	12.500000	0.00	454.19
47	1,018,213.91	31	2.500000	0.00	25,455.35
48	3,460.47	52	2.500000	0.00	86.51
56	969,727.53	24	1.000000	0.00	9,697.28
78	969,727.53	24	2.000000	0.00	19,394.55
87	969,727.53	24	0.750000	0.00	7,272.96
88	1,018,213.91	31	2.500000	0.00	25,455.35
89	3,460.47	52	2.500000	0.00	86.51
98	969,727.53	24	0.200000	0.00	1,939.46
			Total	0.00	280,278.23

43 Previous Declaration		Time Limit Mths	
B ACCOUNTING DETAILS		Mode of Payment	
Receipt Number		Date	
Bank Guarantee		Date	
BG Amount			
Taxes	Code	Amount Exempted	Amount Payable
Imp.Dut	01	0.00	2,424,318.91
Imp.VAT	02	0.00	6,682,028.76
Imp.Stx	03	0.00	0.00
Imp.Exc	04	0.00	0.00
Prc.Fee	05	0.00	0.00
Eco.Lev	06	0.00	242,431.99
EDv.Lev	07	0.00	0.00
Rent	11	0.00	95,220.00
Int.Chg	30	0.00	189,715.58
NET.CHG	32	0.00	173,023.50
NET.VAT	33	0.00	22,709.50
SHIPPER	45	0.00	9.00
IM.NHIL	47	0.00	1,272,767.45
NT.NHIL	48	0.00	4,325.50
IRSTD	56	0.00	484,863.98
MOH.GHS	63	0.00	1,939.46
SIL(2%)	78	0.00	969,727.47
EXIM	87	0.00	363,647.98
GET.FUN	88	0.00	1,272,767.45
NET.GET	89	0.00	4,325.50
CCVR	93	0.00	484,863.75
AU.LEV	98	0.00	96,972.99
Total		0.00	14,785,658.77

TAX ASSESSMENT

IMPORTER/AGENT'S NAME & ADDRESS:- GHANA IMMIGRATION SERVICE

INVOICE NO.....OC-BUSA-JT-2018-016.....3. TIN NO.....4. CCVR NO.....

AIRWAYS BILL/BILL OF LADING NO.....6. DECLARANT NO.....7. EXCHANGE RATE:\$1=Gh¢5.5295.....

Q'TY	DESCRIPTION OF GOOD	CIF	CIF	IMPORT DUTY		IMPORT VAT	IMPORT GET FUND LEVY	IMPORT NHIL	ECOWAL LEVY	EXIM	INSPECTION FEE	SPECIAL IMPORT LEVY	IRS WITH TAX	AU IMPORT LEVY	TOTAL TAX LIABILITY
				Rate	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
(8)	(9)	USD \$ (10)	CEDIS ¢ (11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(121)	(12)	(12)
						@12.5%	@2.5%	@2.5%	@0.5%	@0.75%	@1%	@2%	@1%	@0.2%	
						Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
320	FIREARM AK47; 7.62X39	200,000.00	1,105,900.00	20%	221,180.00	174,179.25	33,177.00	33,177.00	5,529.50	8,294.25	11,059.00	22,118.00	11,059.00	2,211.80	521,984.80
10,000	AMMUNITION 7.62X39	5,200.00	28,753.40	20%	5,750.68	4,528.66	862.60	862.60	143.77	215.65	287.53	575.07	287.53	57.51	13,571.60
10,000	AMMUNITION 7.62X39	2,800.00	15,482.60	20%	3,096.52	2,438.51	464.48	464.48	77.41	116.12	154.83	309.65	154.83	30.97	7,307.79
	FREIGHT COST	20,050.00	110,866.48												110,866.48
120	BERETTA PISTOL M9A1, BLACK/BRUNITON , 9X9 CALIBER - ONE 15 ROUND SERVICE MAGAZINE, ONE 15 ROUND ADDITIONAL .. MAGAZINE. STANDARD SIGHTS, OPERATING MANUAL.	72,000.00	398,124.00	20%	79,624.80	62,704.53	11,943.72	11,943.72	1,990.62	2,985.93	3,981.24	7,962.48	3,981.24	796.25	187,914.53
		300,050.00	1,659,126.48												841,645.20

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

Signature:.....

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

Date

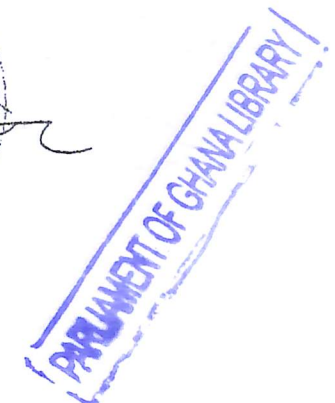
For Official Use

Signature:.....

Assessment rechecked and found correct and complete

.....27-01-2020.....

Officer's Name & Rank:- YAW BOAKYE AGYEMANG (AG. DG OPERATIONS)



Rockwell Defense Group, LLC
107A Executive Drive
Sterling, VA 20166 US
jacoblawyer@rockwelldefgrp.com

Invoice

BILL TO
Fossies Logistics Ghana
Limited
1 Crescent Hill
Accra Ghana

SHIP TO
Via KIA
Ghana Immigration Service
No. 2 Mozambique Link
Ridge
Accra, Ghana

INVOICE # 1026
DATE 11/20/2018
DUE DATE 11/20/2018
TERMS Due on receipt

SHIP VIA
Air Freight

ACTIVITY	QTY	PRICE	AMOUNT
Firearms: AK47; Caliber: 7.62x39; Country of Origin: USA; Firing Modes: Fully Automatic; Receiver: Stamped 4130 Steel; Overall Length: 35.5"; Finish: Nitride Barreled Receiver; Barrel Material: 4150 Steel; Barrel Length: 16.5"; Barrel Twist Rate: 1:10; Barrel Thread: Concentric 14x1mm LH Thread; Weight: 7.6 lbs; Rate of Fire: 600 RPM; Magazine Capacity: 30 rounds; Magazines Included: 1; Magazine Catch: Extended T-shaped; Muzzle Device: Chevron Muzzle Brake	320	625.00	200,000.00
Ammunition 7.62x39. 123gr FMJ	10,000	0.52	5,200.00
Ammunition 9x19mm 124gr FMJ ammunition	10,000	0.28	2,800.00

Terms and Conditions

Offer Validity: 30 Days

End User: Ghana Immigration Services

Delivery time: 60 Days – The delivery dates are meant after receipt of Order Confirmation, receipt of EUC, and receipt of 40% advance payment

Delivery Terms: CIF – Kotoka International Airport, Accra

Payment Terms: Via electronic wire transfer

40% advance payment

60% remaining payment after inspection and relevant shipping documents

Banking Details

Rockwell Defense Group, LLC
107 A Executive Drive
Sterling, VA 20166 USA

M&T Bank

3

OFFICE OF THE PRESIDENT

TYPES OF VEHICLE	CHASIS NO.	YEAR	CC.
NISSAN PATROL V6	JN8BY2NY4K9200250	2019	4.0
NISSAN PATROL V6	JN8BY2NY4K9200717	2019	4.0
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070701	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070596	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070665	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070877	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0071144	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070514	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070630	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070662	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070879	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070878	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0070745	2019	2.5
NISSAN HARDBODY PICKUP	ADNCPUD22Z0071028	2019	2.5