

REPORT OF THE FINANCE COMMITTEE ON THE

- i. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, NHIL, GETFUND LEVY, EXIM LEVY AND SPECIAL IMPORT LEVY AMOUNTING TO THE GHANA CEDI EQUIVALENT OF TWO MILLION, EIGHT HUNDRED AND TEN THOUSAND AND NINETY-TWO UNITED STATES DOLLARS (US\$2,810,092.00) ON MATERIALS AND EQUIPMENT TO BE PROCURED FOR THE CONSTRUCTION OF ADDITIONAL FACILITIES, SUPPLY AND INSTALLATION OF MEDICAL EQUIPMENT TO THE ADJUNCT CLINICAL BLOCK AT THE BOLGATANGA REGIONAL HOSPITAL IN THE
UPPER EAST REGION;

- ii. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, NHIL, GETFUND LEVY, EXIM LEVY AND SPECIAL IMPORT LEVY AMOUNTING TO THE GHANA CEDI EQUIVALENT OF FIFTEEN MILLION, EIGHT HUNDRED AND NINE THOUSAND, FIVE HUNDRED AND SIXTY-EIGHT EUROS (€15,809,568.00) ON MATERIALS AND EQUIPMENT TO BE IMPORTED IN RESPECT OF THE MODERNIZATION OF THE KOMFO ANOKYE TEACHING HOSPITAL (KATH) MATERNITY AND CHILDREN'S
BLOCKS BY MESSRS CONTRACTA CONSTRUCTION UK LIMITED;

- iii. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, NHIL, GETFUND LEVY, EXIM LEVY AND SPECIAL IMPORT LEVY AMOUNTING TO THE GHANA CEDI EQUIVALENT OF TWELVE MILLION, NINE HUNDRED AND TWENTY-NINE THOUSAND, THREE HUNDRED AND TWENTY-NINE EUROS AND FORTY-EIGHT CENTS (€12,929,329.48 [MADE UP OF €741,890.08 ON LOCAL PURCHASES AND €12,187,439.40 ON IMPORTS]) ON MATERIALS, EQUIPMENT, WORKS AND SERVICES TO BE PROCURED FOR THE CONSTRUCTION AND EQUIPPING OF TWELVE (12) POLYCLINICS IN ASHANTI, EASTERN, GREATER ACCRA AND AHAFO REGIONS IN GHANA BY MESSRS VAMED HEALTH PROJECTS CZ S.R.O (AFFILIATE OF VAMED ENGINEERING); AND

- iv. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, NHIL, GETFUND LEVY, EXIM LEVY AND SPECIAL IMPORT LEVY AND DOMESTIC VAT AMOUNTING TO THE GHANA CEDI EQUIVALENT OF SIX MILLION, EIGHT HUNDRED AND FOURTEEN THOUSAND, EIGHT HUNDRED AND NINETEEN EUROS (€6,814,819.00 [MADE UP OF €206,104.00 ON LOCAL PURCHASES AND €6,608,716.00 ON IMPORTS]) ON MATERIALS, EQUIPMENT, WORKS AND SERVICES TO BE PROCURED FOR THE EXECUTION OF THE TURNKEY CONSTRUCTION OF A UROLOGY AND NEPHROLOGY CENTRE OF EXCELLENCE AT THE KORLE BU TEACHING HOSPITAL
BY MESSRS VAMED ENGINEERING GMBH OF AUSTRIA.

1.0 INTRODUCTION

The

- i. request for waiver of Import Duties, Import VAT, NHIL, GETFund Levy, EXIM Levy and Special Import Levy amounting to the Ghana Cedi equivalent of Two Million, Eight Hundred and Ten Thousand and Ninety-Two United States Dollars (US\$2,810,092.00) on materials and equipment to be procured for the construction of additional facilities, supply and installation of medical equipment to the adjunct Clinical Block at the Bolgatanga Regional Hospital in the Upper East Region;
- ii. request for waiver of Import Duties, Import VAT, NHIL, GETFund Levy, EXIM Levy and Special Import Levy amounting to the Ghana Cedi equivalent of Fifteen Million, Eight Hundred and Nine Thousand, Five Hundred and Sixty-Eight Euros (€15,809,568.00) on materials and equipment to be imported in respect of the Modernization of the Komfo Anokye Teaching Hospital (KATH) maternity and Children's Blocks by Messrs. Contracta Construction UK Limited;
- iii. request for waiver of Import Duties, Import VAT, NHIL, GETFund Levy, EXIM Levy and Special Import Levy amounting to the Ghana Cedi equivalent of Twelve Million, Nine Hundred and Twenty-Nine Thousand, Three Hundred and twenty-Nine Euros and Forty-Eight Cents (€12,929,329.48 [made up of €741,890.08 on local purchases and €12,187,439.40 on imports]) on materials, equipment, works and services to be procured for the construction and equipping of Twelve (12) Polyclinics in Ashanti, Eastern, Greater Accra and Ahafo Regions in Ghana by Messrs. VAMED Health Projects CZ s.r.o (affiliate of VAMED Engineering); and
- iv. request for waiver of Import Duties, Import VAT, NHIL, GETFund Levy, EXIM Levy and Special Import Levy and Domestic VAT amounting to the Ghana Cedi equivalent of Six Million, Eight Hundred and Fourteen Thousand, Eight Hundred and Nineteen Euros (€6,814,819.00 [made up of €206,104.00 on local purchases and €6,608,716.00 on imports]) on materials, equipment, works and services to be procured for the execution of the Turnkey construction of a Urology and Nephrology Centre of Excellence at the Korle Bu Teaching Hospital by Messrs. VAMED Engineering GmbH of Austria

were laid in the House on Monday, 27th July, 2020 by a Deputy Minister for Finance, Hon. Kwaku Agyeman Kwarteng on behalf the Minister responsible for Finance.

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

The Committee met with, a Deputy Minister for Finance, Hon Mrs. Abena Osei-Asare, a Deputy Minister for Health, Hon. Bernard Okoe Boye and officers from the Ministry of Finance, the Ministry of Health and the Ghana Revenue Authority (GRA) to consider the referrals.

2.0 DOCUMENTS REFERRED TO

The Committee referred to the following documents:

1. The 1992 Constitution;
2. The Public Financial Management Act, 2016 (Act 921);
3. The Commercial Contract of €38,000,000.00 between the Ministry of Health of the Republic of Ghana and Vamed Engineering GmbH, Austria for the Turnkey Construction of a Urology and Nephrology Centre of excellence at the Korle Bu Teaching Hospital;
4. The Commercial Contract of €71,500,000 between the Ministry of Health of the Republic of Ghana and Vamed Engineering GmbH for the construction of 12 polyclinics in Ashanti, Eastern, Greater Accra and Ahafo regions in Ghana;
5. The Additional Loan Agreement between the Government of the Republic of Ghana and the Saudi Fund for Development for an amount of Seventy-Five Million Saudi Riyals (SR75,000,000) equivalent to US\$20.0 Million to finance the construction of additional facilities and installation at the Adjunct Clinical Block at the Bolgatanga Regional Hospital;
6. The Contract Agreement between the Government of the Republic of Ghana represented by the Ministry of Health and Contracta Construction UK Limited for an amount of €138,500,000.00 for the completion and equipping of the Maternity and Children's Blocks at the Komfo Anokye Teaching Hospital; and
7. The Standing Orders of the Parliament of Ghana;

3.0 BACKGROUND

3.1 Rehabilitation of Bolgatanga Regional Hospital

The Upper East Region has been identified as one of the deprived areas of the country. There is evidence that physical access to healthcare is a great challenge to residents in the region.

In order to address the challenges, promote effective clinical service delivery and to meet people's expectations, Government commenced a major rehabilitation works at the Bolgatanga Regional Hospital. The works were divided into three (3) phases.

Phase One (1) is complete and it covered the construction of Adjunct Clinical Block, Out-Patient's Department (OPD), Wards, Surgical Departments, Laboratory, Pharmacy, X-Ray and Accident and Emergency.

Phase Two (2) would cover the installation of medical equipment and furniture to make the completed Clinical Block functional. Phase Three (3) would further cover facilities that would be required to make the Regional Hospital fully functional.

In order to execute Phase Two (2), Government has sourced a loan amounting to SR\$75,000,000 (equivalent to US\$20.0 Million). This loan Agreement was approved by Parliament at its Twentieth Sitting of its First Meeting held on Friday, 1st March, 2019.

Schedule No.1 item (B) (ii) of the Loan Agreement provides that no withdrawal is to be made from the loan proceeds to finance 'taxes levied by, or in the territory of the Borrower on goods or services, or on the importation, manufacture, procurement or supply thereof'. This provision therefore puts the responsibility for the payment of taxes and duties on goods and services to be procured under the project on Government.

In order to implement the project successfully, 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 construction of additional facilities, supply and installation of medical equipment to the adjunct Clinical Block at the Bolgatanga Regional Hospital in the Upper East Region has been submitted to Parliament in accordance with Article 174 of the 1992 Constitution of Ghana.

3.2 Modernization of the Komfo Anokye Teaching Hospital (KATH) Maternity and Children's Blocks

Maternal and Child healthcare has been identified as one of the critical health needs in the country.

Recognizing the importance of maternal and child healthcare, the then Supreme Military Council sought to expand the Komfo Anokye teaching Hospital in Kumasi to include maternity services which resulted in the conception of an Eight (8) storey, 1,000 bed Maternity and Children's Block in 1974.

The Contract for the project was awarded in 1976 by the Central Tender Board, Accra leading to the construction of the pediatrics section. The project was however suspended and eventually abandoned in 1979 when 70% of the structure had approximately been constructed.

In 1999, the project was reactivated and all the structural framework including the foundation in the sub-structure was demolished and reconstructed. The project was also included in the Public Investment Programme of the Ministry of Health but the amount voted to complete it over the years has never been sufficient.

Committed to the provision of health infrastructure, Government has now sourced two loan facilities from Deutsche Bank AG, London Branch for an amount of €122,543,352.60 and €32,500,000.00 to finance the completion and equipping of the Komfo Anokye Teaching Hospital Maternity and Children's Block respectively. At its Forty-Sixth Meeting on Friday, 12th April, 2019, Parliament approved the two loan agreements.

Pursuant to the above, the Ministry of Health has contacted Messrs. Contracta Construction UK to complete the project.

Clause 7 of the Commercial Agreement makes it incumbent for Government to bear responsibility for the payment of all applicable taxes, duties and levies that may be assessed on the core materials and equipment to be procured for the implementation of the project.

In order to implement the project successfully, 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 materials, equipment, works and services to be procured for the execution of the Komfo Anokye Teaching Hospital (KATH) Maternity and Children's Blocks has been submitted to Parliament in accordance with Article 174 of the 1992 Constitution of Ghana.

3.3 Construction and Equipping of 12 Polyclinics in the Ashanti, Eastern, Greater Accra and Ahafo Regions

The Government of Ghana is committed to ensuring the provision of health infrastructure to enhance the quality of health services delivery, and also promote universal access to healthcare in the country. The policy thrust of the Ministry of

Health (MoH) is to reduce inequities in access to care and increase coverage, quality and use of health services so as to achieve a healthier national population.

In furtherance of this, the Ministry of Health undertook an assessment of the health care infrastructure in the country and has identified gaps inhibiting access to healthcare.

In order to address the gaps identified and to meet the government's commitment to universal health care coverage as required by the SDG 3, the Ministry of Health intends to undertake a number of projects across the country and is exploring various financing schemes to finance these projects. One of such projects is the construction of 12 Polyclinics in Ashanti, Eastern, Greater Accra and Ahafo regions.

In order to undertake this project, Government, through the Ministries of Finance and Health has sourced a loan facility of €79,265,656 from Erste Group Bank AG, Česká Spořitelna, a.s. (as Arrangers and Original Lenders).

The Ministry of Health has accordingly engaged VAMED Health Projects CZ, s.r.o, Czech Republic for the construction and equipping of the Twelve (12) polyclinics in Ashanti, Eastern, Ahafo and Greater Accra Regions.

Under the contract, VAMED Health Projects CZ is to construct, retool, and supply equipment to the selected hospitals. Clause GCC 1.13b (a) of the Particular Conditions of Contract (compliance with the laws) provides that the project is exempted from the payment of taxes and duties applicable. This then puts the liability for the payment of taxes on the Government of Ghana.

In order to implement the project successfully, 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 construction and equipping the Twelve (12) polyclinics in Ashanti, Eastern, Ahafo and Greater Accra Regions has been submitted to Parliament in accordance with Article 174 of the 1992 Constitution of Ghana.

3.4 Construction of Urology and Nephrology Centre of Excellence at the Korle Bu Teaching Hospital

Ghana's health development strategies since independence have focused on healthcare delivery. Government strategies have been to address the challenges relating to access to healthcare and contain the spread of communicable diseases.

As the population ages, conditions that disproportionately affect the aged are becoming increasingly prevalent. These include musculoskeletal and neuro-degenerative disorders. Prevalence of prostate cancer in people older than 50 years is around 7%, which affects more than 80,000 people. In addition, 260,000 cases of diabetes have been recorded while 4 million is estimated to exist.

Korle-Bu Teaching Hospital is the main referral point for Urology and Nephrology in the country.

It has however been observed that there is a deficiency in public and private Health Care delivery in Urology and Nephrology in the country and this needs to be addressed.

In order to address this deficiency and provide the needed healthcare for people especially the aged, Government has sourced a €38.0 Million Credit Facility from the Raiffeisen Bank International AG Ltd to construct a modern state-of-the-art Urology and Nephrology Centre of Excellence at the Korle Bu Teaching Hospital. This Loan Agreement was approved by Parliament at its Forty-First Sitting held on 31st March, 2020.

Clause GCC 1.13b (a) of the Particular Conditions of contract (compliance with the laws), states that the "Ministry of Health to assist in the acquisition of the necessary tax exemptions for the project". This provision therefore puts the responsibility for the payment of taxes and duties on goods and services to be procured under the project of Government.

In order to implement the project successfully, 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, materials, equipment, works and services to be procured for the execution of the Turnkey construction of the Urology and Nephrology Centre of Excellence at the Korle Bu Teaching Hospital has 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 and duties amounting to the Ghana Cedi equivalent of:

- i. **US\$2,810,092.00** on materials and equipment to be procured for the construction of additional facilities and supply and installation of medical equipment to the adjunct Clinical Block at the Bolgatanga Regional Hospital in the Upper East Region;
- ii. **€15,809,568.00** on materials and equipment to be imported for the completion and equipping the Maternity and Children's Block at the Komfo Anokye Teaching Hospital in the Ashanti Region;
- iii. **€12,929,329.48** on materials, equipment, works and services to be procured for the Construction and Equipping of Twelve (12) Polyclinics in the Ashanti, Eastern, Greater Accra and Ahafo Regions in Ghana by Messrs. VAMED Health Projects CZ s.r.o (affiliated of VAMED Engineering); and
- iv. **€6,814,819.00** on materials, equipment, works and services to be procured for the execution of the Turnkey Construction of the Urology and Nephrology Centre of Excellence at the Korle Bu Teaching Hospital by Messrs. VAMED Engineering GmbH.

Attached as an **APPENDIX** are the details of the various tax assessments.

5.0 OBSERVATIONS

5.1 Rationale for Requesting for Waiver for the Bolgatanga Regional Hospital Construction Project

The Committee was informed that the Upper East Region is one of the deprived regions with respect to provision of healthcare. It is to address this gap that Government constructed the Adjunct Clinical Block at the Bolgatanga Regional Hospital.

The main objectives of the project include:

- enabling the hospital attain full operational status as a regional hospital and provide the enabling environment for attracting the needed healthcare professionals to work in the Hospital;

- providing the necessary infrastructure and ultra-modern medical equipment and ancillary services to increase capacity of the hospital to its fullest;
- Improving provision of quality healthcare to the general public ; and
- creating opportunity for operational excellence and knowledge sharing in the area of healthcare

The request is to ensure the smooth implementation and timely completion of the project. It is in this light that the request for waiver for the Bolgatanga Regional Hospital Project has been submitted to the House for approval.

5.2 Rationale for Requesting for Waiver for the Maternity and Children's Block Construction Project at the Komfo Anokye Teaching Hospital

The Committee observed that the Maternity and Children's Block Project commenced in 1974 and it was aimed at improving the healthcare of patients especially mothers and children as well as positioning the KATH to adequately manage the increase in the volume of patient care and make KATH one of the Centres of Excellence. Unfortunately the project has stalled due to inadequate funding.

It was in this light that Government sourced the two loan facilities amounting to €122,543,352.60 from Deutsche Bank AG, London UK to complete the project.

Per the EPC/ Turnkey Contract Agreement with the Contractor (Contracta Construction UK), the project is to be waived from the payment of taxes and duties.

5.3 Rationale for Requesting for Waiver for the Twelve (12) Polyclinics construction Project

The Committee was informed that the vision of Government is to have a healthy population for national development. In line with this vision and ensure equitable and adequate distribution of health infrastructure, Government is constructing and equipping health facilities across the country.

One of such projects is the construction of Twelve (12) polyclinics in Ashanti, Eastern, Ahafo and Greater Accra Regions. Details of the location of the Twelve (12) polyclinics to be constructed are provided in Table 1 below:

Table 1 **Location of the Twelve (12) Polyclinics**

S/N	Location	District	Region
1	Jumapo	New Juabeng	Eastern
2	Kwabeng	Atiwa	Eastern
3	Nkwatia	Kwahu East	Eastern
4	Adukrom	Akuapim North	Eastern
5	Achiase	Achiase	Eastern
6	Suame	Suame Municipal	Ashanti
7	Drobonso	Sekyere Afram Plains	Ashanti
8	Sabronum	Ahafo Ano South East	Ashanti
9	Manso Nkwanta	Amansie West	Ashanti
10	Twedie	Atwima Kwanwonma	Ashanti
11	Mim	Asunafo North	Ahafo
12	Kpone Katamanso	Kpone Katamanso	Greater Accra

5.4 Rationale for Requesting for Waiver for the Urology and Nephrology Centre of Excellence construction Project

The Committee was informed that Government is constructing a modern state-of-the-art Urology and Nephrology Centre of Excellence at the Korle Bu Teaching Hospital. The facility is to take care of diseases such as musculoskeletal and degenerative disorders, prostate cancer, diabetes and other diseases that usually affect the aged.

As part of the terms and conditions of the Contract Agreement, the project is exempted from the payment of taxes and duties.

5.5 Benefits of the Projects

The Committee observed that benefits to be derived from the projects include:

- narrowing the geographical access gap in healthcare delivery;
- providing services to the under-served and unserved communities for the purposes of primary referrals whilst taking advantage of medical tourism from neighbouring countries;

- providing the opportunity to adopt Information and Communication Technology in the delivery of quality healthcare and also support the broad e-Health and e-Learning agenda under the National e-Health Strategy; and
- ensuring that healthcare requirements of towns within the catchment areas of the hospital projects are conveniently catered for.

6.0 CONCLUSION

Considering the immense benefits to be derived from the projects, the Committee is of the view that the requests will go a long way to help realize Government's objective of providing quality healthcare for the citizenry.

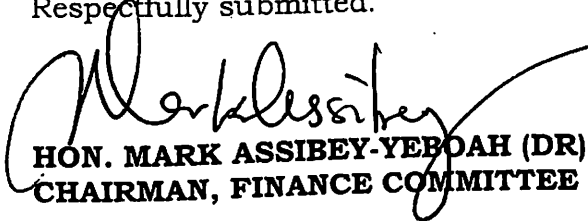
The Committee therefore recommends to the House to adopt its report and approve the:


- request for waiver of Import Duties, Import VAT, NHIL, GETFund Levy, EXIM Levy and Special Import Levy amounting to the Ghana Cedi equivalent of Two Million, Eight Hundred and Ten Thousand and Ninety-Two United States Dollars (US\$2,810,092.00) on materials and equipment to be procured for the construction of additional facilities, supply and installation of medical equipment to the adjunct Clinical Block at the Bolgatanga Regional Hospital in the Upper East Region;
- request for waiver of Import Duties, Import VAT, NHIL, GETFund Levy, EXIM Levy and Special Import Levy amounting to the Ghana Cedi equivalent of Fifteen Million, Eight Hundred and Nine Thousand, Five Hundred and Sixty-Eight Euros (€15,809,568.00) on materials and equipment to be imported in respect of the Modernization of the Komfo Anokye Teaching Hospital (KATH) maternity and Children's Blocks by Messrs. Contracta Construction UK Limited;
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- iv. request for waiver of Import Duties, Import VAT, NHIL, GETFund Levy, EXIM Levy and Special Import Levy and Domestic VAT amounting to the Ghana Cedi equivalent of Six Million, Eight Hundred and Fourteen Thousand, Eight Hundred and Nineteen Euros (€6,814,819.00 [made up of €206,104.00 on local purchases and €6,608,716.00 on imports]) on materials, equipment, works and services to be procured for the execution of the Turnkey construction of a Urology and Nephrology Centre of Excellence at the Korle Bu Teaching Hospital by Messrs. VAMED Engineering GmbH of Austria.

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


EVELYN BREFO-BOATENG (MS)
CLERK TO THE COMMITTEE

TAX ASSESSMENT
BOLGATANGA HOSPITAL PROJECT

Description of Items	Qty	CIF (USD)	I/D Rate	Import Duty	NHIL/Gfund 5%	Import VAT @ 12.5%	EXIM @ 0.75%	Inspe fee @ 1%	Sp Imp Levy @ 2%	TOTAL (USD)
General Furniture	LOT 1	105,706.85	20%	21,141	6,342	16649	793	1057	2114	48,097
Electro Surgical Equipment I	LOT 2	100,024.22	5%	5,001	5,251	13785	750	1000	2000	27,788
Resucitation And Life Support	LOT 3	401,417.78	5%	20,071	21,074	55320	3011	4014	8028	111,519
Hospital Bedding System	LOT 4	1,410,808.70	20%	282,162	84,649	222202	10581	14108	28216	641,918
Sinage Equipment	LOTS 5	222,338.59	20%	44,468	13,340	35018	1668	2223	4447	101,164
Surical Equipments	LOT 6	381,446.71	5%	19,072	20,026	52568	2861	3814	7629	105,971
Carriage System	LOT 7	119,920.24	5%	5,996	6,296	16527	899	1199	2398	33,315
Measuring Instruments	LOT 8	7,026.65	5%	351	369	968	53	70	141	1,952
Theatre Gear	LOT 9	34,054.39	20%	6,811	2,043	5364	255	341	681	15,495
Surical Hardware	LOT 10	7,471.44	5%	374	392	1030	56	75	149	2,076
Theatre Package	LOT 11	166,616.97	5%	8,331	8,747	22962	1250	1666	3332	46,288
Gyneacological Sytems	LOT 12	154,014.03	5%	7,701	8,086	21225	1155	1540	3080	42,787
Imgaing Equipment	LOT 13	3,327,235.98	5%	166,362	174,680	458535	24954	33272	66545	924,348
Disinfection Equipment	LOT14	68,014.97	10%	6,801	3,741	9820	510	680	1360	22,913
Cold Chain System Laboratory	LOT 15	27,112.17	5%	1,356	1,423	3736	203	271	542	7,532
Laboratory Package	LOT 16	661,630.85	5%	33,082	34,736	91181	4962	6616	13233	183,809
Dential Package	LOT 17	241,908.14	5%	12,095	12,700	33338	1814	2419	4838	67,205
Eye Care Package	LOT 18	203,155.55	5%	10,158	10,666	27997	1524	2032	4063	56,439
Blood Bank Equipement	LOT 19	273,654.71	10%	27,365	15,051	39509	2052	2737	5473	92,187
Sterlisation Package	LOT 20	219,524.18	5%	10,976	11,525	30253	1646	2195	4390	60,987
Office Equipement	LOT 21	33,510.27	20%	6,702	2,011	5278	251	335	670	15,247

Maintenance Tools	LOT 22	11,445.28	10%	1,145	629	1652	86	114	229	3,856
Networking, Computing Equipment, Pa System	LOT 23	1,125,765.00	5%	56,288	59,103	155144	8443	11258	0	290,236
TOTAL		9,303,804		753,809	502,881	1,320,062	69,779	93,038	163,561	2,903,128

TOTAL TAX LIABILITY=2,903,128US DOLLARS

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

Signature:.....

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

For Official Use

Signature:.....

Assessment rechecked and found correct and complete.

.....20-06-2019.....
Date

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

TAX SSESSMENT

KOMFO, ANOKYE TEACHING HOSPITAL/CONTRACTA

Description of Items	Qty	unit	CIF (EURO)	I/D Rate	Imp. Duty	Nhil/ Gfund 5%	Imp. VAT 12.5%	EXIM Levy 0.75%	SIL 0%/2%	TOTAL (EURO)
Access Control	1	unit	23,843	10%	2384	1311	3442	179	0	7,317
Balustrades	422	pcs	113,225	20%	22645	6794	17833	849	2265	50,385
Computers	1	Unit	143,794	5%	7190	7549	19817	1078	0	35,634
Corner Guards	400	pcs	16,769	20%	3354	1006	2641	126	335	7,462
Electrical Cables	1	unit	824,407	20%	164881	49464	129844	6183	0	350,373
Electrical Conduits, Boxes, Ladders and Trays	1	unit	296,787	20%	59357	17807	46744	2226	0	126,134
Electrical Panels	1	unit	1,648,814	5%	82441	86563	227227	12366	0	408,597
Elevators	6	unit	480,716	5%	24036	0	0	3605	0	27,641
Firefighting and Fire Equipment and Fixtures	1	unit	1,325,840	5%	66292	69607	182717	9944	0	328,560
Firefighting and Fire Supression Pipes and Connections	1	unit	397,752	20%	79550	23865	62646	2983	7955	177,000
Firefighting and Fire Water Storage and Pumps	1	unit	486,141	5%	24307	25522	66996	3646	0	120,472
Floor Insulation	24,718	sq.m	310,875	20%	62175	18653	48963	2332	6218	138,340
Floor Tiles	18,430	sq.m	744,013	20%	148803	44641	117182	5580	14880	331,086
Furniture	1	unit	910,000	20%	182000	54600	143325	6825	18200	404,950
General Fixtures	2	unit	1,389,605	20%	277921	83376	218863	10422	27792	618,374
Generators	1	unit	824,407	5%	41220	43281	113614	6183	0	204,298
HVAC - Chillers	1	unit	877,661	20%	175532	52660	138232	6582	17553	390,559
HVAC - Conduits and Pipes	1	unit	329,123	20%	65825	19747	51837	2468	6582	146,460
HVAC - Equipment and Fixtures	1	unit	987,368	20%	197474	59242	155511	7405	19747	439,379
ICT - Panels, switches, etc	3	unit	666,050	20%	133210	39963	104903	4995	13321	296,392
ICT - Conduits, Boxes, Ladders and Trays	3	unit	121,100	20%	24220	7266	19073	908	2422	53,890
ICT - Fixtures	6	unit	577,364	20%	115473	34642	90935	4330	11547	256,927
ICT - Cables and Fiber Optic	3	unit	242,200	20%	48440	14532	38147	1817	4844	107,779
Internal Doors	1,388	pcs	1,276,948	20%	255390	76617	201119	9577	25539	568,242
Light Fixtures	1	unit	1,374,012	20%	274802	82441	216407	10305	27480	611,435
Medical Equipment	1,992	pcs	11,895,878	5%	594794	0	0	89219	237918	921,931
Medicinal Gas System - Equipment and Fixtures	1	unit	1,956,404	5%	97820	0	0	14673	39128	151,621
Medicinal Gas System - Pipes and Accessories	1	unit	586,921	5%	29346	0	0	4402	11738	45,486
Medicinal Gas System - Pumps and storage	1	unit	717,348	5%	35867	0	0	5380	14347	55,594