

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

REPORT OF THE FINANCE COMMITTEE ON THE

1. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, GETFUND LEVY, IMPORT NHIL LEVY AND EXIM LEVY AMOUNTING TO THE GHANA CEDI EQUIVALENT OF THREE HUNDRED AND FORTY-SEVEN THOUSAND, ONE HUNDRED AND SEVENTY-FOUR UNITED STATES DOLLARS AND FORTY-FIVE CENTS (US\$347,174.45) ON PLANT, MACHINERY AND EQUIPMENT OR PARTS TO BE PROCURED BY CAMELOT GHANA LIMITED UNDER THE IMPLEMENTATION OF THE ONE DISTRICT ONE FACTORY (1D1F) PROGRAMME;
2. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, GETFUND LEVY, IMPORT NHIL LEVY AND EXIM LEVY AMOUNTING TO THE GHANA CEDI EQUIVALENT OF ONE HUNDRED AND THIRTY-ONE THOUSAND, NINE HUNDRED AND EIGHTY-EIGHT UNITED STATES DOLLARS (US\$131,988.00) ON PLANT, MACHINERY AND EQUIPMENT OR PARTS TO BE PROCURED BY FAVOUR 01 LIMITED UNDER THE IMPLEMENTATION OF THE ONE DISTRICT ONE FACTORY (1D1F) PROGRAMME;
3. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, GETFUND LEVY, IMPORT NHIL LEVY AND EXIM LEVY AMOUNTING TO FORTY EIGHT THOUSAND, THREE HUNDRED AND SIXTY-NINE GHANA CEDIS AND THIRTY-NINE GHANA PESEWAS (GH¢48,369.39) ON PLANT, MACHINERY AND EQUIPMENT OR PARTS TO BE PROCURED BY GEE'S FRESH POINT LIMITED UNDER THE IMPLEMENTATION OF THE ONE DISTRICT ONE FACTORY (1D1F) PROGRAMME;
AND
4. REQUEST FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, GETFUND LEVY, IMPORT NHIL LEVY AND EXIM LEVY AMOUNTING TO THE GHANA CEDI EQUIVALENT OF TWO MILLION, TWO HUNDRED AND EIGHTY-FOUR THOUSAND, EIGHT HUNDRED AND THIRTY-ONE UNITED STATES DOLLARS (US\$2,284,831.00) ON PLANT, MACHINERY AND EQUIPMENT OR PARTS TO BE PROCURED BY LK INTERNATIONAL COMPANY GHANA LIMITED UNDER THE IMPLEMENTATION OF THE ONE DISTRICT ONE FACTORY (1D1F) PROGRAMME

1.0 INTRODUCTION

The

- i. Request for waiver of Import Duties, Import VAT, GETFund Levy, Import NHIL Levy and Exim Levy amounting to the Ghana Cedi equivalent of Three Hundred and Forty-Seven Thousand, One Hundred and Seventy-Four United States Dollars and Forty-Five Cents (US\$347,174.45) on plant, machinery and equipment or parts to be procured by Camelot Ghana Limited under the implementation of the One District One Factory (1D1F) Programme;
- ii. Request for waiver of Import Duties, Import VAT, GETFund Levy, Import NHIL Levy and Exim Levy amounting to the Ghana Cedi equivalent of One Hundred and Thirty-One Thousand, Nine Hundred and Eighty-Eight United States Dollars (US\$131,988.00) on plant, machinery and equipment or parts to be procured by Favour 01 Limited under the implementation of the One District One Factory (1D1F) Programme;
- iii. Request for waiver of Import Duties, Import VAT, GETFund Levy, Import NHIL Levy And Exim Levy amounting to the Ghana Cedi equivalent of Forty Eight Thousand, Three Hundred and ninety-Six Ghana Cedis and Thirty-Nine Ghana Pesewas (Gh¢48,396.39) on plant, machinery and equipment or parts to be procured by Gee's Fresh Point Limited under the implementation of the one District One Factory (1D1F) Programme; and
- iv. Request for waiver of Import Duties, Import VAT, GETFund Levy, Import NHIL Levy and Exim Levy amounting to the Ghana Cedi equivalent of Two Million, Two Hundred and Eighty-Four Thousand, Eight Hundred and Thirty-One United States Dollars (US\$2,284,831.00) on plant, machinery and equipment or parts to

be procured by LK International Company Ghana Limited under the implementation of the One District One Factory (1D1F) Programme; were laid in the House on 26th May, 2020 by the Hon. Deputy Minister for Finance, Hon Abena Osei Asare on behalf of the Minister for Finance in accordance with Article 174(2) of the Constitution, and referred to the Finance Committee for consideration and report pursuant to the Standing Orders of the House.

The Committee met with a Deputy Minister for Finance Hon. Kwaku Kwarteng and technical teams from the Ministry of Finance, the Ministry of Trade and Industry and the Ghana Revenue Authority to consider the requests.

2.0 DOCUMENTS REFERRED TO

The Committee referred to the following documents during its deliberations:

- The 1992 Constitution of Ghana;
- The Public Financial Management Act, 2016 (Act 921); and
- The Standing Orders of the Parliament of Ghana;

3.0 BACKGROUND

3.1 Camelot Ghana Limited

Camelot Ghana Limited is a limited liability company, a leading security printing and document Solutions Company in the West Africa sub-region. Its main business is the printing of Security documents and Continuous forms. The company offers the printing of Cheque Books, Bankers Drafts, Share Certificates, Dividend Warrants and Certificates, Lottery Tickets of various types and Continuous and Cut Sheet stationery, Preprints for laser Printers, Electoral Ballot Papers-standard and special size and many

more. Camelot's principal objective is to offer top quality, world class, and high standard products in the market. The company plans to invest in new equipment which will enable it print directly on to various types of product packagings.

In order to achieve its objectives, the Company has applied and the Ministry of Trade and Industry has granted it a 1D1F status which enables it to benefit from the tax incentives and waivers approved for the 1D1F programme. The Company has therefore submitted to the Ministry of trade and Industry a request for tax waiver to the tune of US\$347,174.45 for approval under the 1D1F programme. It is this request that the Ministry of Finance has submitted to Parliament for approval.

3.2 LK International Ghana Limited

LK International Ghana Limited was established in January 2007 to engage in the assembling of tricycles and other related products for distribution on the local market and countries in the ECOWAS sub region such as Burkina Faso, Togo, Cote D'ivoire, Benin and Mali. The factory and operations are located in Tamale.

It is a pioneer in promoting intermediate means of transport in Ghana through its flagship product, Motor King (MK), a motorized tricycle, which has become a trusted brand and a market leader in intermediate transportation in all regions of the country. The company has distribution points and warehouses in Tamale, Techiman, Wa, Kumasi, Bawku and Accra.

LK International intends to develop and expand the Tamale facility into a modern assembly line operating at full capacity for producing, servicing and delivering tricycles in Ghana and the West African sub- region.

In order to achieve this, the Company has applied for a 1D1F status to enable it benefit from the exemptions approved under the 1D1F programme. The Ministry of Trade has granted the Company the 1D1F status. The Ministry has accordingly submitted a request for the waiver of taxes to the tune of US\$2,284,831.00 to enable the company import plant and equipment to realize its objectives.

3.3 Favour 01 Limited

Favour 01 Limited is a privately-owned, limited liability company under the Companies Code of Ghana, 1963 (Act 179). The company was incorporated in May, 2019 and was issued a certificate to commence business in the same year. The company is located at Ayikuma in the Shai-Osu Doku district in the Greater Accra region.

The company will be engaging in the primary activity of producing non-alcoholic beverages like orange, pineapple, mango juices among others under the 1D1F project. In order to benefit from the tax incentives under the 1D1F programme, the Company has applied and the Ministry of Trade has approved for it 1D1F status. It is in furtherance of this that the Ministry has submitted for approval a request the waiver of taxes to the tune of US\$131,988.00 to assist the company undertake its project. It is this request that is before the House.

3.4 Gee's Fresh Point Limited

Gee's Fresh Point Limited was established in 2007 and is located in Tamale. The company is into the processing and packaging of birds particularly Guinea fowl for the local market. The company sources the birds from hundreds of smallholder farmers across Northern Ghana.

The company is recognized as a pioneer in developing the demand side of the guinea fowl value chain among other birds in the country through strategic, high-traffic, retail locations at selected domestic airports and targeted markets. It aspires to become a leader in the guinea fowl and local chicken processing industry by providing quality services, and contributing to the economy of Ghana.

In order to expand its operations, the Company applied and the Ministry of Trade and Industry has granted it a 1D1F status. The company has applied for the waiver of taxes to the tune of GH¢48,369.39. This request has been submitted to the House for approval.

4.0 THE REQUESTS

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

- **US\$2,284,831.00** on plant, machinery and equipment or parts to be procured by LK International Company Ghana Limited,
- **GH¢48,396.39** on plant, machinery and equipment or parts to be procured by Gee's Fresh Point Limited,
- **US\$347,174.45** on plant, machinery and equipment or parts to be procured by Camelot Ghana Limited, and
- **US\$131,988.00** on plant, machinery and equipment or parts to be procured by Favour 01 Limited.

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

5.0 OBSERVATIONS

5.1 Rationale for the Waiver for Camelot Ghana Limited

The Committee was informed that Camelot Ghana Limited is planning to expand its operations by diversifying into flexo printing which would enable it print directly on to products packaging. Under the expansion project, the company would also procure other new equipment such as 8. Color Web press, impact numbering machines, sheet fed hologram applicators generator, collators. It would also refurbish and renovate factory space, put in new finishing systems, complete office building and improve IT infrastructure.

The Committee observed that in order to successfully implement the project, Camelot is investing an amount of US\$2,289,000 sourced from Ecobank to finance the purchase of the needed equipment. The request is to enable Camelot procure the equipment for the project and expand its operations.

5.2 Justification for waiver for LK International Company Ghana Limited

The Committee was informed that LK International Ghana Limited is expanding its Tamale facility into a modern assembly line operating at full capacity for producing, servicing and delivering tricycles in Ghana and the West African sub- region. In order to undertake this project, the company has sourced a credit facility from the Shandong Wuzheng Group of China amounting to US\$9,175,000 to procure the needed equipment and parts. The request for tax waiver is to enable the company clear the equipment for their operations.

5.3 Justification for waiver for Gee's Fresh Point Limited

The Committee observed that Gee's Fresh Point Limited is a gender-sensitive organization which is working with NGOs like WUSC, FARM RADIO, and GIZ towards empowering women through capacity building programs and creating ready markets for women poultry farmers. In order to enhance its activities and become a leader in the guinea fowl and local chicken processing industry, Gee's Fresh Point Limited is procuring a refrigerated vehicle to transport the fresh poultry products to the market centers. The request for waiver is to enable the company clear the vehicle from the port.

5.4 Justification for waiver for Favour 01 Limited

The Committee was informed that Favour 01 Company was a company set up in 2019 and plans to producing non-alcoholic beverages like orange, pineapple, mango juices among others under the 1D1F project.

In order to undertake this, the Company has acquired over 200 acres of farmland at Ayikuma which will supply the production chain with the fruits needed for the project. The production system will be fully automated. The Company is also procuring a plant that will have a capacity of producing 108,000 PET bottles per day to produce concentrates for exports into other West African countries. The project is estimated at USD \$1,969,690 and will be wholly funded by the company. The request for waiver is to enable the company clear the materials and equipment purchased from the port.

5.5 Benefits from the Projects

The Committee observed that if implemented, a number of benefits would be derived from the proposed projects including the following:

- Increase in employment since people will be employed when the company starts operating;
- Reduction in post-harvest losses of fruits by providing alternative market;
- Increase in export earnings; and
- Increase in fruit production in the country.

6.0 CONCLUSION

Considering the benefits to be derived from the projects, the Committee is of the view that the requests will go a long way to boost government's flagship 1D1F programme.

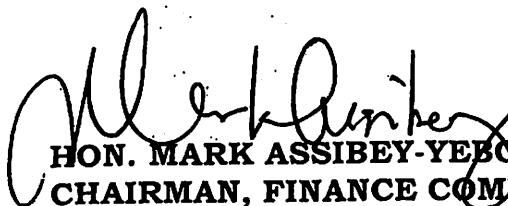
The Committee therefore recommends to the House to adopt its report and approve the:

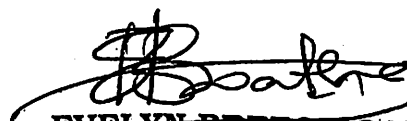
- i. Request for waiver of Import Duties, Import VAT, GETFund Levy, Import NHIL Levy and Exim Levy amounting to the Ghana Cedi equivalent of Three Hundred and Forty-Seven Thousand, One Hundred and Seventy-Four United States Dollars and Forty-Five Cents (US\$347,174.45) on plant, machinery and equipment or parts to be procured by Camelot Ghana Limited under the implementation of the One District One Factory (1D1F) Programme;
- ii. Request for waiver of Import Duties, Import VAT, GETFund Levy, Import NHIL Levy and Exim Levy amounting to the Ghana Cedi equivalent of One Hundred and Thirty-One Thousand, Nine Hundred and Eighty-Eight United States Dollars (US\$131,988.00) on plant,

machinery and equipment or parts to be procured by Favour 01 Limited under the implementation of the One District One Factory (1D1F) Programme;

- iii. Request for waiver of Import Duties, Import VAT, GETFund Levy, Import NHIL Levy And Exim Levy amounting to the Ghana Cedi equivalent of Forty Eight Thousand, Three Hundred and ninety-Six Ghana Cedis and Thirty-Nine Ghana Pesewas (Gh¢48,396.39) on plant, machinery and equipment or parts to be procured by Gee's Fresh Point Limited under the implementation of the one District One Factory (1D1F) Programme; and
- iv. Request for waiver of Import Duties, Import VAT, GETFund Levy, Import NHIL Levy and Exim Levy amounting to the Ghana Cedi equivalent of Two Million, Two Hundred and Eighty-Four Thousand, Eight Hundred and Thirty-One United States Dollars (US\$2,284,831.00) on plant, machinery and equipment or parts to be procured by LK International Company Ghana Limited under the implementation of the One District One Factory (1D1F) Programme 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
CLERK TO THE COMMITTEE

June, 2020

TAX ASSESSMENT
MINISTRY OF TRADE & INDUSTRY/1D1F/CAMELOT

Description of Items	Qty	unit	CIF USD	I/D Rate	Imp Duty	Nhil/GFund 5%	Imp VAT 12.5%	Exim 0.75%	Total USD
Sel Adhesive Labels									
(1) Semi Gloss Paper	35,747	m2	17,873.33	10%	1787	983	2580	134	5485
(2) High Gloss Paper	35,747	m2	17,873.33	10%	1787	983	2580	134	5485
(3) Metallic Paper	35,747	m2	17,873.33	10%	1787	983	2580	134	5485
(4) PP White	35,747	m2	17,873.33	10%	1787	983	2580	134	5485
(5) Transparent PP	35,747	m2	17,873.33	10%	1787	983	2580	134	5485
(6) Metallic PP	35,747	m2	17,873.33	10%	1787	983	2580	134	5485
BOPP Wrap Around Labels									
(1) 38micron Pearlized/Cavitated White BOPP	33,349	Kg	65,031.25	10%	6503	3577	9389	488	19956
(2) 35micron/30micron Transparent BOPP	33,349	Kg	65,031.25	10%	6503	3577	9389	488	19956
PVC Shrink Sleeves									
(1) 40micron PVC Shrink Films	23,333	Kg	66,500.00	20%	13300	3990	10474	499	28263
(2) 50micron PVC Shrink Films	23,333	kg	66,500.00	20%	13300	3990	10474	499	28263
Paper Labels									
(1) Basic Wet Strength Label-Plain	13	ton	27,436.49	10%	2744	1509	3961	206	8420
(2) Basic Wet Strength Label-Embossed	13	ton	27,436.49	10%	2744	1509	3961	206	8420
(3) Metallic Wet Strength Label-Plain	13	ton	27,436.49	10%	2744	1509	3961	206	8420
(4) Metallic Wet Strength Label-Embossed	13	ton	27,435.53	10%	2744	1509	3961	206	8419
Inks & Varnishes									
(1) UV Flexo Process Colors	1,000	Kg	4,000.00	20%	800	240	630	30	1700
(2) UV Flexo LMI Process Colors	1,000	Kg	4,000.00	20%	800	240	630	30	1700
(3) UV Flexo Sleeve Process Colors	1,000	Kg	4,000.00	20%	800	240	630	30	1700
(4) UV Flexo Base Spot Color	1,000	Kg	4,000.00	20%	800	240	630	30	1700
(5) High Gloss Varnish	3,012	Kg	35,900.00	20%	7180	2154	5654	269	15258
(6) Cold Foil Primer	3,500	Kg	57,400.00	20%	11480	3444	9041	431	24395
(7) Lamination Adhesive	2,000	Kg	28,700.00	20%	5740	1722	4520	215	12198
Other Materials									
(1) UV Wash	6,000	kg	50,400.00	20%	10080	3024	7938	378	21420
(2) Anilox Cleaner	6,000	kg	40,200.00	20%	8040	2412	6332	302	17085

(3) Double Side Plate Mounting Tape	6,682	kg	33,410.00	20%	6682	2005	5262	251	14199
Machines									
Edale FL3 - 430 (£810,000.00)	1	pc	1,040,000.00	5%	52000	0	0	7800	59800
Champion Plate Mounter	1	pc	16,000.00	5%	800	0	0	120	920
Champion Anilox Roller Cleaning Machine	1	pc	14,000.00	5%	700	0	0	105	805
Champion GSSR - 1300C Automatic Slitting Rewinding Machine	1	pc	82,000.00	5%	4100	0	0	615	4715
Champion CHZ 300 C High Speed Center Sleeve Sealing Machine	1	pc	72,000.00	5%	3600	0	0	540	4140
Champion CQD 350 High Speed Sleeve Cutting machine with vertical and horizontal perforation	1	pc	23,000.00	5%	1150	0	0	173	1323
Uchida Tapif WII Bunding machine with Stand	1	pc	19,000.00	5%	950	0	0	143	1093
TOTAL			2,008,057.48		177007	42788	112319	15060	347,174

CERTIFICATE

TOTAL TAX LIABILITY=347,174 U.S. 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.

Signature: 

.....20-04-2020.....

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

Date

TAX ASSESSMENT
MINISTRY OF TRADE & INDUSTRY/1D1F/LK INTERNATIONAL CO GH LTD

Description of Items	Qty	CIF (USD)	I/D RATE	Import Duty	NHIL/ GFUND 5%	Import VAT 12.5%	EXIM 0.75%	TOTAL (USD)
Double cabin trucks (Service vans)	3	45,000	5%	2,250	2362.5	6202	338	11,152
Knock down diesel tricycles (Assembling materials and chassis for Assembling line)	1500	5,250,000	5%	262,500	275625	723516	39,375	1,301,016
Knock down sanitation tricycles (Assembling materials and chassis for Assembling line)	100	450,000	5%	22,500	23625	62016	3,375	111,516
Knock down motorised tricycles (Assembling materials and chassis for Assembling line)	1500	2,175,000	5%	108,750	114188	299742	16,313	538,992
Knock down motorised ambulance tricycles (Assembling materials and chassis for Assembling line)	100	300,000	5%	15,000	15750	41344	2,250	74,344
Petrol Tricycle Engine	4,000	800,000	5%	40,000	42000	110250	6,000	198,250
Diesel Tricycle Engine	500	200,000	5%	10,000	10500	27563	1,500	49,563
TOTAL		9,220,000		461,000	484,050	1,270,631	69,150	2,284,831

CERTIFICATE

TOTAL TAX LIABILITY=2,284,831U.S. 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.

.....25-04-2020.....

Date

Signature: 

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

TAX ASSESSMENT

1 IMPORTER/AGENT'S NAME & ADDRESS: **GEE'S FRESH POINT LIMITED**.....

2 INVOICE NO.....3. TIN NO.....4. FCVR

5 AIRWAYS BILL/BILL OF LADING NO.....6. DECLARANT NO.....7: EXCHANGE RATE: EUR1=GH¢5.8845.....

Q'TY	DESCRIPTI ON OF GOOD	CIF	CIF	IMPORT DUTY		IMPORT VAT	IMPORT GET FUND LEVY	IMPORT NHIL	EXIM	TOTAL TAX LIABILITY
		EURO	CEDIS ¢	Rate	Amount	@12.5%	@2.5%	@2.5%	@0.75%	GH¢
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(18)	(24)
1	VOLVO-FM 400 MODEL,200 08, CHASSIS NO. YV2JSG0C5 88505085, CC.12777	33,187.93	195,294.37	5%	9,764.72	26,914.01	5,126.48	5,126.48	1,464.71	48,396.39
TOTAL										

21. CERTIFICATE

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

Signature:.....

.....

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

Date

For Official Use

Assessment rechecked and found correct and complete

Signature

[Handwritten Signature]
STATE CUSTOMS AUTHORITY
IMPORTS DIVISION
 P. O. BOX 8, ACCRA
 23/02/2020

...25-02-2020...

Officer's Name & Rank: **YAW BOAKYE AGYEMANG (DC. OPERATIONS)**

TAX ASSESSMENT

MINISTRY OF TRADE & INDUSTRY/1D1F/FAVOUR 01 LIMITED

Description of Items	Qty	CIF (USD)	I/D RATE	Import Duty	NHIL/GFUND 5%	import vat 12.5%	EXIM 0.75%	TOTAL (USD)
Feed Conveyer	1	7,800	10%	780	0	0	59	839
Blow Moulder, Compressor, Chiller, Storage Tank, Air Dryer, Storage Shelves	1	50,000	10%	5000	2750	7219	375	15,344
Unscrambler	1	8,000	20%	1600	480	1260	60	3,400
Mould	1	15,000	5%	750	0	0	113	863
Air Conveyer	1	9,800	5%	490	0	0	74	564
Accessories (Stainless Steel Pipes And Elbows, Stainless Steel Fittings, High Pressure Hoses And Fittings, Compressed Air Nipples, Low Pressure Air Lines)	1	6,000	10%	600	0	0	45	645
Double Chamber Filter	1	12,000	20%	2400	720	1890	90	5,100
Storage Tank	1	2,000	5%	100	0	0	15	115
Homogenizer	1	3,500	10%	350	193	505	26	1,074
Pouch Filler	1	9,000	5%	450	0	0	68	518
Autoclave Or Batch Sterilizer	1	58,000	5%	2900	0	0	435	3,335
Air Dryer	1	5,300	5%	265	0	0	40	305
Ink-Jet Coder	1	2,800	5%	140	0	0	21	161
Packing Station	1	7,800	5%	390	0	0	59	449
CIP (Cleaning In Play) System	1	5,000	5%	250	263	689	38	1,239
Main Structure (40mw 40ml 9mh)Prefub	9 x 40ft contrs	12,000	5%	600	0	0	90	690
Fork Lift (3 Ton- 3.0m)	1	117,077	20%	23415	7025	18440	878	49,758
Fork Lift (4 Ton- 3.0m)	1	40,000	5%	2000	0	0	300	2,300
Hand Pallet Trolley	1	52,000	5%	2600	0	0	390	2,990
Pedestrial Fork Lift	1	3,500	20%	700	210	551	26	1,488
Plastic Pallets	100	15,000	5%	750	0	0	113	863
Submercible Pump	2	20,000	20%	4000	1200	3150	150	8,500
Totalizing Flow Meter	1	3,000	5%	150	158	413	23	743
	1	700	0%	0	35	92	5	132

Totalizing Flow Meter	1	700	0%	0	35	92	5	132
Totalizing Flow Meter	1	700	0%	0	35	92	5	132
Rinser/Filler/Capper	1	29,000	5%	1450	0	0	218	1,668
Laser Inscrber	1	15,000	5%	750	0	0	113	863
Wrap Around Labeller	1	17,000	5%	850	0	0	128	978
Shrink Wrapper	1	12,000	5%	600	0	0	90	690
Conveyer Belts	4	15,000	5%	750	0	0	113	863
Feed Conveyer	1	7,800	5%	390	0	0	59	449
Blow Moulder, Compressor, Chiller, Storage Tank, Air Dryer,	3	45,000	5%	2250	0	0	338	2,588
Storage Shelves	1	8,000	20%	1600	480	1260	60	3,400
Unscrambler	1	12,000	5%	600	0	0	90	690
Mould	1	9,800	5%	490	0	0	74	564
Air Conveyer	3	6,000	5%	300	0	0	45	345
Accessories (Stainless Steel Pipes And Elbows, Stainless Steel Fittings, High Pressure Hoses And Fittings, Compressed Air Nipples, Low Pressure Air Lines)	1	7,800	20%	1560	468	1229	59	3,315
Double Chamber Filter	1	2,000	5%	100	0	0	15	115
Storage Tank	1	5,000	10%	500	275	722	38	1,534
Homogenizer	1	12,000	5%	600	0	0	90	690
UHT Sterilizer/ Boiler/Chiller/Cooling Tower	1	70,000	5%	3500	0	0	525	4,025
Rinser/Filler/Capper	1	35,000	5%	1750	0	0	263	2,013
Inverting Conveyer	1	20,000	5%	1000	0	0	150	1,150
Cooling Tunnel	1	13,000	5%	650	0	0	98	748
Bottle Dryer	1	3,800	5%	190	0	0	29	219
Wrap Aroung Labeller	1	16,000	5%	800	0	0	120	920
Laser Coder	1	13,000	5%	650	0	0	98	748
Shrink Wrapper/Compressor	1	8,500	5%	425	0	0	64	489
CIP (Cleaning In Play) System	1	21,800	5%	1090	0	0	164	1,254
TOTAL		871,177		73525	14325	37603	6534	131,988

CERTIFICATE

TOTAL TAX LIABILITY=131,988U.S. 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.

Signature: 

.....08-05-2020.....

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

Date