

IN THE SECOND SESSION OF THE EIGHTH PARLIAMENT OF THE FOURTH REPUBLIC  
OF GHANA



REPORT OF THE FINANCE COMMITTEE ON THE REQUEST FOR WAIVER OF  
IMPORT DUTIES, IMPORT VAT, GETFUND LEVY, NHIL, EXIM LEVY, SPECIAL  
IMPORT LEVY AND COVID-19 LEVY AMOUNTING TO THE GHANA CEDI  
EQUIVALENT OF FOURTEEN MILLION, SEVENTY-TWO THOUSAND, THREE  
HUNDRED AND TEN UNITED STATES DOLLARS (US\$14,072,310) ON  
MATERIALS/GOODS AND EQUIPMENT TO BE PROCURED FOR THE  
PROVISION OF SPORTS INFRASTRUCTURE AND RESIDENTIAL FACILITIES FOR  
THE HOSTING AND ORGANISATION OF THE 13TH AFRICAN GAMES IN  
ACCRA IN 2023.

**1.0. INTRODUCTION**

The request for waiver request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL, EXIM Levy, Special Import Levy and COVID-19 Levy amounting to the Ghana Cedi equivalent of Fourteen Million, Seventy-Two Thousand, Three Hundred and Ten United States Dollars (US\$14,072,310) on materials/goods and equipment to be procured for the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th African Games in Accra in 2023 was presented to the House on Wednesday, 20<sup>th</sup> July, 2022 by the Hon. Minister of States, Ms. Freda Akosua O. Prempeh for and on behalf of the Minister for Finance in accordance with Article 174 (2) of the Constitution.

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

The Committee subsequently met and discussed the request with the Hon. Deputy Minister for Finance, Mrs. Abena Osei Asare and Officials from the Ministries of Finance and Youth and Sports.

The Committee hereby submits this report to the House pursuant to Order 161(1) of the Standing Orders of Parliament.

The Committee is grateful to the Hon. Minister, the Deputy Minister and Officials for attending upon it and assisting in the deliberations.

## **2.0. REFERENCES**

The Committee referred to and was guided by the following documents amongst others during its deliberations:

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

## **3.0. BACKGROUND**

Ghana won the right to host the 13th All African Games scheduled to take place in Accra in 2023. However, the available sport infrastructure is adequate to support the successful organisation of the Games. In view of this deficiency, it has become necessary for the Government to ensure that adequate and modern facilities are in place to ensure success of the games.

Despite government's commitment to expand infrastructure to ensure the successful hosting and organization of the 13th African Games, inadequate funding has been a big challenge. Government therefore entered into the Term Loan Facility Agreement with a consortium of Banks lead by CalBank Ghana Limited for an amount of US\$170 million to finance the provision of sports infrastructure and residential facilities

for the hosting and organisation of the 13<sup>th</sup> African Games in Accra in 2023.

Subsequent to financial Agreement, the Government entered into a Commercial Agreement with CONSAR (US\$34,120,135.00) and Mawums Limited (US\$16,066,961.20) for the refurbishment of Legon Hostel facilities as Games Village; and Contracta Construction UK Limited for an amount of US\$145,086,057.54 for the provision of sports infrastructure and residential facilities for the hosting and organisation of the Games.

Clause 14.1(c) of the Particular Conditions of Contract (PCC) as amended, requires that all materials/goods and equipment required for the execution of the project should be exempted from the payment of import duties, other import related taxes and levies.

Based on the commitment made above, the Ministry of Finance upon an assessment by the Ghana Revenue Authority (GRA) is requesting Parliament to approve the waiver of taxes amounting to the Ghana Cedi equivalent of US\$14,072,310 on materials/goods and equipment to be procured by Contracta Construction UK Limited for the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13<sup>th</sup> African Games in Accra in 2023.

#### **4.0. APPROVAL OF THE FACILITY**

Hon. Members may recall that, Parliament at its Forty- First Sitting of the First Meeting held on Wednesday, 20<sup>th</sup> July, 2020 approved by resolution, a Commercial Agreement with Messrs Contracta Construction UK Limited to finance some portion of the project for the upgrade of sports infrastructure and residential facilities for the hosting and organisation of the 13<sup>th</sup> African Games. As part of the approved Contract, Government is required to waive taxes related to the procurement of material and equipment for the execution of the project.

## 5.0. REQUIRED WAIVER

In line with the Commercial Agreement with Messrs Contracta Construction UK Limited, the Ministry of Finance is seeking Parliamentary approval to exempt taxes on imports of materials and equipment to be procured by Messrs Contracta Construction UK Limited for the construction of sports infrastructure and residential facilities for the hosting and organisation of the 13th African Games in Accra in 2023.

The Ghana Revenue Authority has assessed the applicable taxes, duties and levies on the materials and equipment to be procured under the project at the Ghana Cedi equivalent of US\$14,072,310 which is detailed as follows:

### Summary Table of Total Exemption Being Sought

Tax type	Taxes assessed	Tax waiver amount (US\$)
<b>Imports (A)</b>	Import Duty	5,913,565.00
	Import NHIL/GETFund	1,888,344.00
	Import VAT	4,956,904.00
	EXIM levy	300,575.00
	Special Import levy	459,903.00
	Covid-19 levy	298,181.00
	<b>Total (A)</b>	

**NB: Details of the exemption required is attached as appendix 1**

## 6.0. OBSERVATIONS

The Committee having carefully scrutinised the request, made the following observations:

### 6.1. **Assessment of Tax Liabilities and the Waiver Required**

The Committee noted that, in an effort to meet the tax obligations under the Contract Agreement and to allow for the speedy execution of the project to meet the timelines for the hosting of the Games, the

government intends to grant tax reliefs on equipment and materials to be imported for the execution of the project. The grant of the waiver is in accordance with Clause 1.13 of the Particular Conditions of Contract with Messrs Contracta Construction UK Limited.

The grant of the exemption will accelerate government's decision to improve sports infrastructure in preparation for the hosting of the All African Games and other national events.

To accelerate the achievement of this goal, the Ministry of Finance through the Ghana Revenue Authority has assessed the applicable taxes, duties and levies on equipment and materials to be imported for the execution of the projects and have recommended the waiver of a total tax liability of up to the Cedi equivalent of US\$14,072,310 on import of materials, equipment and services/works for the construction and upgrade of Sport Infrastructure for the hosting of All African Games in 2023.

## **6.2. Waiver to Local Contractor**

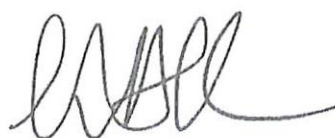
The Committee noted that the waiver is only in respect of the foreign contractor working on the project, Messrs Contracta Construction UK Limited to the exclusion of the local contractors namely CONSAR Limited and Mawums Limited engaged by government for the refurbishment of University of Ghana Stadium and Hostel facilities at Legon for the hosting the Games. Official from the Ministry of Youth and Sport informed the Committee that, the waiver is available to all companies engaged to upgrade sport infrastructure for the hosting of the Games. They informed the Committee that the two Local contractors have not yet submitted their application for the grant of exemption on their critical equipment and material to be imported for the execution of the project. Officials assured the Committee that the Ministry is prevailing on the contractors

to submit the request to the ministry for onwards transmission to Parliament.

## **7.0. CONCLUSION**

The Committee having carefully examined the referral is of the view that the exemptions are necessary for the execution of the project. Successful execution of the project would facilitate the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13<sup>th</sup> African Games in Accra in 2023. The Committee therefore recommends to the House to adopt its report and approve by Resolution the request for waiver of Import Duties, Import VAT, GETFund Levy, NHIL, and Exim Levy, Special Import Levy, COVID-19 Levy and domestic VAT amounting to the Ghana Cedi equivalent amounting to the Ghana Cedi equivalent of Fourteen Million, Seventy-Two Thousand, Three Hundred and Ten United States Dollars (US\$14,072,310) on materials/goods and equipment to be procured for the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th African Games in Accra in 2023.

Respectfully Submitted.



.....  
**HON. KWAKU A. KWARTENG**  
**(CHAIRMAN, FINANCE COMMITTEE)**



.....  
**JOANA A. S. ADJEI (MRS.)**  
**(CLERK, FINANCE COMMITTEE)**

26th July, 2022

**TAX ASSESSMENT**  
**SPORTS INFRASTRUCTURE FOR AFRICAN GAMES - CONTRACTA**

Description	unit	Qty	CIF (USD)	I/D Rate	Imp. Duty	Nhil/Gfund 5%	Imp. VAT 12.5%	EXIM Levy 0.75%	SIL 0%/2%	COVID Levy 1%	TOTAL (USD)
Vehicle control barrier	un	5	61,750	5%	3088	0	0	463	1235	648	5,434
Charbroiler	un	3	2,896	20%	579	174	456	22	0	35	1,266
Combined oven	un	2	542	20%	108	33	85	4	0	7	237
Convection Oven	un	2	415	20%	83	25	66	3	0	5	182
Dish washing machine	un	3	814	20%	163	49	128	6	0	10	356
Electric hand dryer	un	85	12,807	20%	2561	768	2017	96	0	154	5,597
Electric Salamander	un	3	4,794	20%	959	288	755	36	0	58	2,095
Flat grill	un	3	2,255	20%	451	135	355	17	0	27	985
Food processor	un	4	3,418	20%	684	205	538	26	0	41	1,494
Food scale	un	8	676	20%	135	41	107	5	0	8	296
Freezers	un	5	1,534	20%	307	92	242	12	0	18	670
Grill	un	5	2,196	20%	439	132	346	16	0	26	960
Guillotine oven	un	3	3,945	20%	789	237	621	30	0	47	1,724
Heating Oven	un	5	1,358	20%	272	81	214	10	0	16	594
Industrial Blender	un	3	608	20%	122	36	96	5	0	7	266
Industrial Masher	un	10	896	20%	179	54	141	7	0	11	392
Industrial oven	un	2	1,904	20%	381	114	300	14	0	23	832
Juice extractor	un	8	903	20%	181	54	142	7	0	11	395
Kitchen counter with bowl	un	20	2,163	20%	433	130	341	16	0	26	945
Meat grinder	un	3	548	20%	130	39	102	5	0	8	283
Meat pounder/tenderizer	un	5	282	20%	56	17	44	2	0	3	123
Ozonation food sanitizer	un	2	1,127	20%	225	68	178	8	0	14	493
Ozonation purifier (Machine) for Air	un	2	1,127	20%	225	68	178	8	0	14	493
Kitchen utensils	un	20	2,623	20%	525	157	413	20	0	31	1,146
Cooler	un	3	3,143	20%	629	189	495	24	0	38	1,374
Refrigerated cabinets	un	3	5,242	20%	1048	315	826	39	0	53	2,251
Refrigerator	un	5	1,784	20%	357	107	281	13	0	21	780
Stove hood	un	5	1,134	20%	227	68	179	9	0	14	495
Vacuum Wrapping Machine	un	2	1,202	5%	60	0	0	9	0	13	82

Water, Oil and electric fryer	un	2	1,217	20%	243	73	192	9	24	15	556
Backer rod	roll	5,830	3,434	20%	687	206	541	26	69	41	1,569
Formwork	m2	26,600	544,635	20%	108927	32678	85780	4085	10893	6536	248,898
Geotextile drainage fabric	m2	9,660	7,728	20%	1546	464	1217	58	155	93	3,532
Insulation material	m2	2,000	89,981	20%	17996	5399	14172	675	1800	1080	41,122
Resin plywood	un	329	2,830	20%	566	170	446	21	57	34	1,293
Scaffolding	un	10	216,563	5%	10828	11370	29845	1624	4331	2274	60,272
Self levelling Cement based on synthetic resins	m2	8,400	42,924	20%	8585	2575	6761	322	858	515	19,516
Waterproofing materials	m2	5,850	51,800	20%	10360	3108	8159	389	1036	522	23,573
Scaffolding	m2	1,100	61,303	5%	3065	3218	8448	460	1226	644	17,061
Polymer concrete gutter	m	120	3,087	20%	617	185	486	23	62	37	1,411
Siphonic drainage system	m2	7,300	10,527	20%	2105	632	1658	79	211	126	4,811
Electric Transformers	Un	6	480,000	5%	24000	0	0	3600	0	5040	32,640
Atmospheric discharge protection system(Grounding Materials)	un	8	53,607	20%	10721	3216	8443	402	0	643	23,426
Conduits	m	4,500	35,697	20%	7139	2142	5622	268	0	428	15,599
Electric panels	un	150	94,001	20%	18800	5640	14805	705	0	1128	41,078
Electrical materials (Boxes,Breakers,APS.Connectors & wires)	Sum	1,150	579,995	20%	115999	34800	91349	4350	0	6960	253,458
Electrical Cables	m	7,000	105,211	20%	21042	6313	16571	789	0	1263	45,977
Medium tension substation	un	1	343,515	20%	68703	20611	54104	2576	0	4122	150,116
Medium voltage substation	Un	6	825,000	20%	165000	49500	129938	6188	0	9900	350,525
Power Lines & cables	un	1	408,379	20%	81676	24503	64320	3063	0	4901	178,462
Electrical Sockets	un	5,000	14,748	20%	2950	885	2323	111	0	177	6,445
Electrical Switches	un	5,000	15,969	20%	3194	958	2515	120	0	192	5,979
Thermal Counters	un	5	6,651	20%	1330	399	1048	50	0	80	2,906
Air compressors	Un	2	150,000	20%	30000	9000	23625	1125	0	1800	55,550
Backhoe loader	un	2	220,000	5%	11000	0	0	1650	0	2310	14,960
Bulldozer	un	1	350,000	5%	17500	0	0	2625	0	3675	23,800
Construction equipment - piling hammer and grilling	un	3	540,000	5%	27000	0	0	4050	0	5670	36,720
Crane 90 ton-160ton	un	1	600,000	5%	30000	0	0	4500	0	6300	40,800
Crane Concrete Buckets	un	2	1,879	5%	94	0	0	14	0	20	128



Crane 35 ton-80ton	un	2	700,000	5%	35000	0	0	5250	0	7350	47,600
Dumper / Tipper Truck	un	7	840,000	5%	42000	44100	115763	6300	16800	8820	233,783
Excavator	un	3	540,000	5%	27000	0	0	4050	0	5670	36,720
Industrial Forklift	un	5	265,000	5%	13250	0	0	1988	0	2783	18,020
Fuel tank	un	2	12,920	20%	2584	775	2035	97	258	155	5,904
Full concrete centre (Batching plant)	un	1	250,000	5%	12500	0	0	1875	0	2625	17,000
Generators from 80 KVA to 500KVA	Un	5	750,000	5%	37500	39375	103359	5625	0	7875	193,734
Mini excavator	un	4	180,000	5%	9000	0	0	1350	0	1890	12,240
Mini Rope Lift	un	4	14,000	5%	700	0	0	105	0	147	952
Motor Grader	un	1	300,000	5%	15000	0	0	2250	0	3150	20,400
Multi layer PP-AL-PP pipes and fittings several diameters	m	850	7,565	20%	1513	454	1191	57	151	91	3,457
People moving equipment (boomlift)	un	7	5,059	5%	253	0	0	38	0	53	344
People moving equipment (manlift)	un	7	5,063	5%	253	0	0	38	0	53	344
Rebar cutting and folding machine	un	5	90,699	5%	4535	0	0	680	0	952	6,168
Roller compactor 1.5 ton	un	2	70,000	5%	3500	0	0	525	0	735	4,760
Roller compactor 15 ton	un	1	85,000	5%	4250	0	0	638	0	893	5,780
Self-loading concrete mixers	un	4	180,000	5%	9000	0	0	1350	0	1890	12,240
Skid steer loader	un	4	100,000	5%	5000	0	0	750	0	1050	6,800
Telehandler	un	5	285,000	5%	14250	0	0	2138	0	2993	19,380
Truck with crane	un	5	700,000	5%	35000	36750	96469	5250	14000	7350	194,819
Trucks	un	8	960,000	5%	48000	50400	132300	7200	19200	10080	267,180
Water tank truck	un	3	360,000	5%	18000	18900	49613	2700	7200	3780	100,193
Tyres for Vehicles & Equipment	un	240	17,520	10%	1752	964	2529	131	350	193	5,920
Spare parts for heavy duty equipment	un	1	500,000	5%	25000	26250	68906	3750	10000	5250	139,156
Asphalt Plant (from 40ton/h to 180 ton/h)	un	1	525,000	5%	26250	0	0	3938	0	5513	35,700
Asphalt paver finisher	un	2	630,000	5%	31500	0	0	4725	0	6615	42,840
Bitumen Spreader Truck	un	1	199,000	5%	9950	10448	27425	1493	3980	2090	55,384
Tandem Plate Roller	un	2	386,000	5%	19300	0	0	2895	0	4053	26,248
Asphalt tire roller	un	2	396,000	5%	19800	0	0	2970	0	4158	26,928
Truck for asphalt	un	5	595,000	5%	29750	31238	81998	4463	11900	6248	165,596
Lube Truck	Un	1	183,000	5%	9150	9608	25220	1373	3660	1922	50,931
Wheel Loader	Un	1	80,000	5%	4000	0	0	600	0	840	5,440
Tower Light	un	8	92,000	5%	4600	0	0	690	0	966	6,256

Block machine	un	1	87,000	5%	4350	0	0	653	0	914	5,916
Paving Block machine	un	1	60,000	5%	3000	0	0	450	0	630	4,080
U Drain metal formwork	un	10	100,000	20%	20000	6000	15750	750	2000	1200	45,700
Bitumen drum melting unit	un	1	98,000	5%	4900	0	0	735	0	1029	6,664
Sports flooring for football field, basketball, tennis court, athletic trak, judo, boxig, others...	m2	17,811	356,220	20%	71244	21373	56105	2672	7124	4275	162,793
Swimming Pool - Building System	ls	1	1,504,770	20%	300954	90286	237001	11286	30095	18057	687,680
Swimming Pool - Filtration System	ls	1	816,231	20%	163245	48974	128556	6122	16325	9795	373,018
Swimming Pool - Water Recirculation System	ls	1	69,229	20%	13846	4154	10904	519	1385	831	31,638
Swimming Pool - Desinfection System	ls	1	41,207	20%	8241	2472	6490	309	824	494	18,832
Swimming Pool - Electrical components	ls	1	68,049	20%	13610	4083	10718	510	1361	817	31,098
Swimming Pool - Competition Swimming Accessories + APQ Tanks + Disable Chair	ls	1	730,900	20%	146180	43854	115117	5482	14618	8771	334,021
Sports Equipment	ls	1	3,500,000	20%	700000	210000	551250	26250	70000	42000	1,599,500
Fire fighting system (Alarm detection system)	un	2	360,000	5%	18000	18900	49613	2700	0	3780	92,993
Iron pipes	m	5,000	52,188	20%	10438	3131	8220	391	1044	626	23,850
Smoke exhaustion	m2	30	226,899	20%	45380	13614	35737	1702	4538	2723	103,693
Pedestrian turnstile	un	20	3,404	20%	681	204	536	26	68	41	1,556
Plaster ceiling	kg	12,000	161,962	20%	32392	9718	25509	1215	3239	1944	74,017
PVC guardrail	un	450	7,509	20%	1522	457	1198	57	152	91	3,477
Structure/Base for dish washers	un	5	199	20%	40	12	31	1	4	2	91
Support for Utensils	un	50	4,036	20%	807	242	636	30	81	48	1,844
Trolley for kitchen	un	20	2,177	20%	435	131	343	16	44	26	995
Expansion joints	m	19,536	40,782	20%	8156	2447	6423	306	816	489	18,637
Prebaricated Flooring	un	500	106,993	20%	21399	6420	16851	802	2140	1284	48,896
Floor grid	un	50	687	20%	137	41	108	5	14	8	314
PVC Floor drain siphon	un	95	2,270	20%	454	136	357	17	45	27	1,037
Vynilic floor & skirting	un	8	57,623	20%	11525	3457	9076	432	1152	691	26,334
Residential Furniture - beds, wardhobe, side table, tables, chairs and sofas	un	650	143,558	20%	28712	8614	22610	1077	2871	1723	65,606
Office Furniture - tables, chairs, desks	un	750	86,417	20%	17283	5185	13611	648	1728	1037	39,493

Furniture - waiting chairs	un	450	47,662	20%	9532	2860	7507	357	953	572	21,782
Furniture accessories	un	1,000	94,485	20%	18897	5669	14881	709	1890	1134	43,180
Furniture fittings	un	45,000	183,931	20%	36786	11036	28969	1379	3679	2207	84,056
Glass	m2	1,000	99,574	20%	19915	5974	15683	747	1991	1195	45,506
Granite counter tops	un	750	16,710	20%	3342	1003	2632	125	334	201	7,637
Granite skirting	m	5,300	47,613	20%	9523	2857	7499	357	952	571	21,759
Hinges	un	5,000	12,471	20%	2494	748	1964	94	249	150	5,699
Phenolic Lockers	un	255	48,195	20%	9639	2892	7591	361	964	578	22,025
Metallic Cuobboards/Wardrobe	un	750	30,239	20%	6048	1814	4763	227	605	363	13,819
Mirrors	un	153	9,764	20%	1953	586	1538	73	195	117	4,462
Mock ups (stall finishes)	un	3,294	29,592	20%	5918	1775	4661	222	592	355	13,523
Office Furniture	un	6,800	572,181	20%	114436	34331	90118	4291	11444	6866	261,487
Phenolic partitions	un	90	28,114	20%	5623	1687	4428	211	562	337	12,848
White aluminum doors, incl. frames	m2	460	118,450	20%	23690	7107	18656	888	2369	1421	54,132
White aluminum Louvre	m2	42	16,275	20%	3255	977	2563	122	326	195	7,438
White aluminum sliding windows, incl. frames and double glazed.	m2	590	164,787	20%	32957	9887	25954	1236	3296	1977	75,308
Wood doors	un	1,300	219,815	20%	43963	13189	34621	1649	4396	2638	100,456
Wood skirting	m	3,500	19,727	20%	3945	1184	3107	148	395	237	9,015
Wooden benches	un	5	1,597	20%	319	96	252	12	32	19	730
Wooden floor & skirting	un	8	57,896	20%	11579	3474	9119	434	1158	695	26,458
Airconditions with accessories	un	8,500	289,000	20%	57800	17340	45518	2168	0	3468	126,293
Copper pipes	m	5,000	53,626	20%	10725	3218	8446	402	1073	644	24,507
Hydraulic materials	un	3,500	80,369	20%	16074	4822	12658	603	1607	964	36,729
Plumbing pipes	m	7,500	150,041	20%	30008	9002	23631	1125	3001	1800	68,569
Polyethylene pipes and fittings	m	1,800	18,225	20%	3645	1094	2870	137	365	219	8,329
PPR threaded pipes and fittings	m	1,320	24,948	20%	4990	1497	3929	187	499	299	11,401
PVC downpipes	un	115	15,215	20%	3043	913	2396	114	304	183	6,953
PVC pipes and fittings PN16	m	2,200	137,214	20%	27443	8233	21611	1029	2744	1647	62,707
PVC Tubes/Pipes	m	4,000	39,469	20%	7894	2368	6216	296	789	474	18,037
PVC-U, PN4 pipes and fittings	m	1,515	37,796	20%	7559	2268	5953	283	756	454	17,273
Water treatment Plant	un	1	10,000	5%	500	0	0	75	0	105	680
IT and communication computers	un	1,250	99,337	5%	4967	5215	13690	745	0	1043	25,660
Monitor display signs	un	500	43,052	20%	8610	2583	6781	323	0	517	18,814

Optical wire	m	6,500	324,249	10%	32425	17834	46813	2432	0	3567	103,071
Printers	un	3	505	20%	101	30	80	4	0	6	221
Monitors for security system	un	6	793	5%	40	42	109	6	0	8	205
Security system (CCTV cameras)	un	100	14,842	5%	742	779	2045	111	0	156	3,834
Illumination (Light poles)	un	250	379,983	20%	75997	22799	59847	2850	7600	4560	173,652
Internal illumination(Lights) & Fixtures	un	8,000	185,125	20%	37025	11107	29157	1388	3702	2221	84,602
Lights	un	5,000	46,969	20%	9394	2818	7398	352	939	564	21,465
Metallic doors	un	350	90,087	20%	18017	5405	14189	676	1802	1081	41,170
Metallic forms	un	65	56,061	20%	11212	3364	8830	420	1121	673	25,620
Metallic frames & accessories	un	350	71,561	20%	14312	4294	11271	537	1431	859	32,704
Metallic guardrail	un	450	101,065	20%	20213	6064	15918	758	2021	1213	46,186
Metallic handrail	un	500	112,294	20%	22459	6738	17686	842	2246	1348	51,318
Metallic profiles	kg	38,362	295,387	20%	59077	17723	46524	2215	5908	3545	134,992
Metallic screw, nuts and nails	un	75,000	109,595	20%	21919	6576	17261	822	2192	1315	50,085
Metallic silos	un	1	161,510	20%	32302	9691	25438	1211	3230	1938	73,810
Metallic solar shadings	un	150	22,675	20%	4535	1360	3571	170	453	272	10,362
Metallic structure	ton	12,589	2,364,970	20%	472994	141898	372483	17737	47299	28380	1,080,791
Metallic tiles	un	50	662	20%	132	40	104	5	13	8	303
Metallic water tank	un	3	48,328	20%	9666	2900	7612	362	967	580	22,086
General paint	un	19,906	211,004	20%	42201	12660	33233	1583	4220	2532	96,429
Wash Primer, Epoxy paint & Anti-Fire paint	un	15,231	107,226	20%	21445	6434	16888	804	2145	1287	49,002
Paint Accessories	un	826	2,693	20%	539	162	424	20	54	32	1,231
Line marking paint	m2	610	1,324	20%	265	79	208	10	26	16	605
Non-slip acylyc emulsion paint for sports slab	Lt	23,750	138,700	20%	27740	8322	21845	1040	2774	1664	63,386
Thinners, Sealant & Solvents	Lt	18,508	134,912	20%	26982	8095	21249	1012	2698	1619	61,655
Corrugated PVC piping	m	185	13,479	20%	2696	809	2123	101	270	162	6,160
Double-walled PVC pipe, groved at the top.	m	4,200	89,523	20%	17905	5371	14100	671	1790	1074	40,912
HDPE pipes and fittings	m	2,100	61,898	20%	12380	3714	9749	464	1238	743	28,287
Submersible Pump	un	5	78,282	5%	3914	4110	10788	587	0	822	20,221
Rain water pipes lines	m2	2,000	43,052	20%	8610	2583	6781	323	861	517	19,575
Individual Personal protective equipment	un	500	100,000	20%	20000	6000	15750	750	2000	1200	45,700
Collective protective equipment	un	500	100,000	20%	20000	6000	15750	750	2000	1200	45,700
Worksite Containers	un	32	120,000	20%	24000	7200	18900	900	2400	1440	54,840

Prefabricated warehouse, barracks &	un	100	199,077	20%	39815	11945	31355	1493	3982	2389	90,978
Roofing sheets	un	2,748	216,405	20%	43281	12984	34084	1623	4328	2597	98,897
Galvanized and painted sheet for roof flashings	Kg	9,420	47,477	20%	9495	2849	7478	356	950	570	21,697
Zinc coated trapezoidal steel shape	m2	1,975	20,862	20%	4172	1252	3286	156	417	250	9,534
Roof light in polycarbonate	m2	730	18,279	20%	3656	1097	2879	137	366	219	8,354
Roofing panel	m2	15,500	488,250	20%	97650	29295	76899	3662	9765	5859	223,130
Roof slab waterproofing	m2	1,300	39,312	20%	7862	2359	6192	295	786	472	17,966
Roofing Panels including accessories	m2	15,117	483,744	20%	96749	29025	76190	3628	9675	5805	221,071
Roofing insulation material	m2	15,117	483,744	20%	96749	29025	76190	3628	9675	5805	221,071
Column washbasin	un	140	36,603	20%	7321	2196	5765	275	732	439	16,728
Dual flush toilets	un	500	29,585	20%	5917	1775	4660	222	592	355	13,520
Single Flush Toilet	un	660	65,111	20%	13022	3907	10255	488	1302	781	29,756
Folding stainless steel shower seat	un	25	5,145	20%	1029	309	810	39	103	62	2,351
Sanitary wares	un	835	45,983	20%	9197	2759	7242	345	920	552	21,014
Shower holders	un	100	10,000	20%	2000	600	1575	75	200	120	4,570
Showers	un	100	10,000	20%	2000	600	1575	75	200	120	4,570
Sinks for buildings	un	500	25,698	20%	5140	1542	4047	193	514	308	11,744
Stainless steel countertops	un	10	2,023	20%	405	121	319	15	40	24	925
Stainless steel sinks	un	7	418	20%	84	25	66	3	8	5	191
Toilet paper roll holder	un	110	5,198	20%	1040	312	819	39	104	62	2,375
Toilet seat	un	500	15,000	20%	3000	900	2363	113	300	180	6,855
Urinal	un	70	14,112	20%	2822	847	2223	106	282	169	6,449
Wash basin	un	500	25,698	20%	5140	1542	4047	193	514	308	11,744
PU sealant	un	1,200	3,296	20%	659	198	519	25	66	40	1,506
Sewage System Plant	un	1	110,134	5%	5507	0	0	826	0	1156	7,489
Sewer collection structure	un	350	4,771	20%	954	286	751	36	95	57	2,180
Solar panels	un	100	34,664	0%	0	0	0	260	0	347	607
Stainless steel fixed bar	un	130	20,150	20%	4030	1209	3174	151	403	242	9,209
Folding stainless steel bar	un	25	2,835	20%	567	170	447	21	57	34	1,296
Handrail balustrade	un	460	24,771	20%	4954	1486	3902	186	495	297	11,321
Masonry Anchor bolts	kg	3,786	3,631	20%	726	218	572	27	73	44	1,659
Auxiliary steel structures	un	200	36,531	20%	7306	2192	5754	274	731	438	16,695
Wire Mesh closures	un	980	337	20%	67	20	53	3	7	4	154

Pregalvanized steel mesh	m2	8,316	9,094	20%	1819	546	1432	68	182	109	4,156
Steel beams & columns	kg	75,000	832,500	20%	166500	49950	131119	6244	16650	9990	380,453
Steel rebar	kg	987,920	1,877,048	20%	375410	112623	295635	14078	37541	22525	857,811
Steel Structure	kg	234,675	704,025	20%	140805	42242	110884	5280	14081	8448	321,739
Steel transference bars	kg	7,500	83,250	20%	16650	4995	13112	624	1665	999	38,045
Welded mesh panels	m2	8,400	144,900	20%	28980	8694	22822	1087	2898	1739	66,219
Ceramic grout	kg	1,000	8,916	20%	1783	535	1404	67	178	107	4,075
Ceramic skirting	m	5,350	48,062	20%	9512	2884	7570	360	961	577	21,964
Epoxi grout	kg	10,000	29,145	20%	5829	1749	4590	219	583	350	13,319
Epoxi materials	lt	32,689	32,472	20%	6494	1948	5114	244	649	390	14,840
Floor tiles	m2	6,600	199,584	20%	39917	11975	31434	1497	3992	2395	91,210
High resistance porcelain	m2	8,625	59,602	20%	11920	3576	9387	447	1192	715	27,238
Tile adhesive	kg	37,600	21,820	20%	4364	1309	3437	164	436	262	9,972
Wall tiles	m2	2,800	82,908	20%	16582	4974	13058	622	1658	995	37,889
Construction tools - hand tools	un	3,000	31,313	10%	3131	1722	4521	235	626	344	10,580
<b>TOTAL</b>			<b>40,076,710</b>		<b>5913565</b>	<b>1888344</b>	<b>4956904</b>	<b>300575</b>	<b>553019</b>	<b>459903</b>	<b>14,072,310</b>

**CERTIFICATE**

**TOTAL TAX LIABILITY=14,072,310US DOLLARS**

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

Signature: 

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

For Official Use

Assessment rechecked and found correct and complete.

Signature: 

.....06-01-2022.....

Date

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