

MEMORANDUM TO PARLIAMENT

SUBMITTED BY:

**KEN OFORI-ATTA
(MINISTER FOR FINANCE)**

TITLE:

**REQUEST FOR TAX AND DUTY WAIVER ON MATERIALS/GOODS,
EQUIPMENT AND SERVICES TO BE PROCURED FOR THE PROVISION OF
SPORTS INFRASTRUCTURE AND RESIDENTIAL FACILITIES FOR THE HOSTING
AND ORGANISATION OF THE 13TH AFRICAN GAMES TO BE HELD IN
ACCRA IN 2023**

27TH OCTOBER, 2022

1.0 ACTION REQUIRED

1.1 Hon. Members of Parliament are respectfully invited to consider and approve the request for waiver of Import Duties, Import NHIL, Import VAT, GETFund Levy, EXIM Levy, Special Import Levy and Covid-19 Health Recovery Levy amounting to the cedi equivalent of US\$4,401,447.12 and US\$2,341,055.14 respectively for CONSAR Limited and MAWUMS Limited on materials 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.

1.2 The Office of the President on Wednesday, October 14, 2022 considered and approved the request for tax exemption amounting to the cedi equivalent of US\$4,401,447.12 and US\$2,341,055.14 respectively for CONSAR Limited and MAWUMS Limited implement their portion of the total project.

2.0 BACKGROUND TO THE PROJECT

2.1 Parliament, at the Thirty-First Sitting of the Second Meeting held on Wednesday, July 21, 2021, approved by resolution:

- (a) the Term Loan Facility Agreement between the Government of Ghana (represented by the Ministry of Finance) and CalBank Ghana Limited (as facility Agent, Mandated Lead Arranger, Lender and Security Agent) and other financial institutions (as Original Lenders) for an amount of US\$170 Million to finance the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th African Games in Accra in 2023;
- (b) the Commercial Agreement between the Government of Ghana (represented by the Ministry of Youth and Sports) and CONSAR Limited for an amount of US\$34,120,135.00 for the provision of sports infrastructure and residential facilities;
- (c) the Commercial Agreement between the Government of Ghana (represented by the Ministry of Youth and Sports) and Mawums Limited for an amount of US\$16,066,961.20 for the refurbishment of Legon Hostel facilities as Games Village; and
- (d) the Commercial Agreement between the Government of Ghana (represented by the Ministry of Youth and Sports) 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 13th African Games, Accra 2023.

2.2 Ghana, won the right to host the 13th All African Games scheduled to take place in Accra. It has therefore become necessary for the Government to ensure that adequate and modern facilities are in place to ensure that the games become very successful.

2.3 The provision of sports infrastructure will not only promote the development of sports and provide basis for Ghana's strategic position for hosting local and international competitions and tournaments, but also sustain grounds for other

recreational and open facilities for cultural, formal and informal activities, congresses and others that are of importance to the public and government.

3.0 OBJECTIVE OF THE PROJECT

3.1 The main objective of the project is to provide an excellent infrastructure to host the 13th African Games in 2023.

4.0 SCOPE OF PROJECT

4.1 The project scope includes inter alia the following:

- Upgrading and completion of the Legon Sports Stadium;
- Completion of athletics warm up track;
- Upgrading and refurbishment of residential facilities;
- Provision of a 1000 seater competition swimming pool;
- 8 lane warm-up swimming pool;
- 1000 seater multi-purpose sports hall;
- 500 seater temporal dome;
- 5 tennis courts complex including 1,500 collapsible to 1,000 seater centre court;
- Access roads;
- General utility infrastructure;
- Construction of children's Park etc.

5.0 JUSTIFICATION FOR GOVERNMENT'S SUPPORT FOR TAX EXEMPTION

5.1 Government of Ghana represented by the Ministry of Youth and Sports signed a Commercial Agreement with Messrs. Contracta Construction UK Limited for the execution of some portion of the project and is thus expected to abide by and satisfy the conditions provided under it.

5.2 Under Clause 7 of the Particular Conditions of Contract (PCC) of the Commercial Agreement signed on August 12, 2021, the employer (Ministry of Youth and Sports), acknowledges that the Contract Price does not include taxes, duties and levies of whatsoever nature, including but not limited to Income tax, VAT, Withholding and Stamp taxes, and Customs and Import duties. The Employer, thus by implication agrees that it shall facilitate a request for exemption from payment of such taxes, duties and levies to enable the Contractor implement the project smoothly.

5.3 Based on the commitment made above by the Government of Ghana acting through the Ministry of Youth and Sports, tax exemption is thus being requested for, on the items to be imported under the project.

6.0 ASSESSMENT OF TAXES, DUTIES AND LEVIES TO BE WAIVED

The Ghana Revenue Authority (GRA), assessed the quantum of Customs Duty and taxes payable on the materials/goods and equipment to be imported under the project made up of Import Duties, Import VAT, NHIL/GETFund, Exim Levy, Special Import Levy and Covid-19 Health Recovery Levy at the cedi equivalent of US\$14,072,310.00.

SUMMARY TABLE OF TOTAL EXEMPTION BEING SOUGHT FOR CONSAR LIMITED

Tax type	Taxes assessed	Tax waiver amount (US\$)
Imports	Import Duty	1,843,008.70
	Import VAT	1,571,402.51
	Import NHIL/GETFund	592,982.08
	Covid-19 levy	118,596.42
	Special Import Levy	200,332.66
	EXIM	75,124.75
Total		4,401,447.12

SUMMARY TABLE OF TOTAL EXEMPTION BEING SOUGHT FOR MAWUMS LIMITED

Tax type	Taxes assessed	Tax waiver amount (US\$)
Imports	Import Duty	963,300.36
	Import VAT	818,936.01
	Import NHIL/GETFund	266,104.18
	Covid-19 Levy & SIL	159,662.51
	EXIM	133,052.09
Total		2,341,055.14

7.0 CONCLUSION

Considering the anticipated socio-economic benefits envisaged when the project is fully completed and operationalised, Parliament, is respectfully requested to consider and approve the request for tax exemption amounting to the cedi equivalent of **US\$4,401,447.12** and **US\$2,341,055.14** respectively for CONSAR Limited and MAWUMS Limited to enable us meet the tax waiver requirement under the Commercial agreement. Approval would be in satisfaction of Article 174(2) of the 1992 Constitution.



KEN OFORI-ATTA
(MINISTER FOR FINANCE)

ATTACHMENTS:

- Copy of Executive approval letter for tax exemption;
- Copy of Parliamentary resolution on the Commercial Agreement;
- Copy of Parliamentary approval of the Loan Facility;
- Copy of relevant sections of the Commercial Agreement containing tax provision; and
- GRA certified tax assessment on both Import and Domestic taxes.



REPUBLIC OF GHANA

OFFICE OF THE PRESIDENT

Jubilee House, Accra
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Tel: +233 (0) 302 738 601
Digital Address : GA-000-0288

Honourable Minister,



Ref. No OPS/182/22/1011
12th October, 2022

RE: REQUEST FOR APPROVAL FOR THE WAIVER OF CUSTOMS DUTIES AND LEVIES ON MATERIALS/GOODS, EQUIPMENT TO BE PROCURED FOR THE PROVISION OF SPORTS INFRASTRUCTURE AND RESIDENTIAL FACILITIES FOR THE HOSTING AND ORGANISATION OF THE 13TH AFRICAN GAMES TO BE HELD IN ACCRA IN 2023

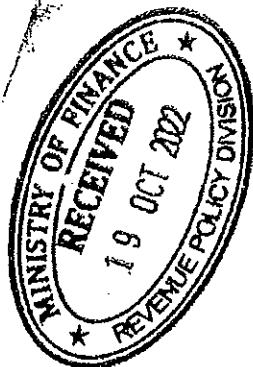
I refer to your letter dated 13th September, 2022 with reference number RPD/TPU/McYS/022 in respect of the above subject matter.

The President has granted approval for the waiver of import duties, import VAT, import NHIL, GETFund Levy, Exim Levy, Special Import Levy and COVID-19 Health Recovery Levy amounting to the Cedi equivalent of US\$4,401,447.12 and US\$2,341,055.14 for CONSAR Limited and MAWUMS Limited, respectively, on materials 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.

I shall be grateful if you could take requisite action on the above.

✓
THE HON. MINISTER
MINISTRY OF FINANCE
ACCRA

ATTN: MR. KEN OFORI-ATTA



For:

M. Debrah-Karikari
**SECRETARY TO THE PRESIDENT
MERCY DEBRAH-KARIKARI
SECRETARY TO THE CABINET**

Cc: The Vice President
Jubilee House, Accra

The Chief of Staff
Jubilee House, Accra

The Hon. Minister
Ministry of Youth and Sports
Accra

22



PARLIAMENTARY SERVICE

Parliament House - Accra (Ghana)

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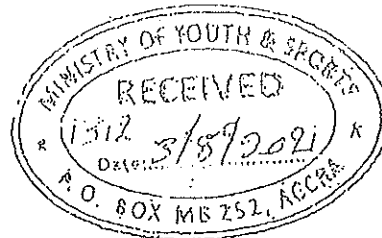
In case of reply the number and date of this letter should be quoted.

My Ref. No. OP/T/12/183

Your Ref.:

21st July, 2021

THE HON. MINISTER,
MINISTRY OF FINANCE,
ACCRA.



Hon. Minister,

LOAN AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF GHANA (REPRESENTED BY THE MINISTRY OF FINANCE) AND CALBANK GHANA LIMITED, (AS FACILITY AGENT, MANDATED LEAD ARRANGER, LENDER, AND SECURITY AGENT) AND OTHER FINANCIAL INSTITUTIONS (AS ORIGINAL LENDERS) FOR AN AMOUNT OF ONE HUNDRED AND SEVENTY MILLION UNITED STATES DOLLARS (US\$170,000,000.00) TO FINANCE THE PROVISION OF SPORTS INFRASTRUCTURE AND RESIDENTIAL FACILITIES FOR THE HOSTING AND ORGANISATION OF THE 13TH ALL AFRICAN GAMES, ACCRA 2023

Parliament at its Thirty-First Sitting of the Second Meeting held on Wednesday, 21st July 2021 approved by resolution, the Loan Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and CalBank Ghana Limited, (as facility Agent, Mandated Lead Arranger, Lender, and Security Agent) and other financial institutions (as Original Lenders) for an amount of One Hundred and Seventy Million United States Dollars (US\$170,000,000.00) to finance the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th All African Games, Accra 2023.

I am directed to forward to you the text of the Resolution as follows:

WHEREAS

1. By the provisions of article 181 of the Constitution and Sections 55 and 56 of the Public Financial Management Act, 2016 (Act 921), the terms and conditions of all government borrowings shall be laid before Parliament and shall not come into operation unless the terms and conditions are approved by a resolution of Parliament in accordance with article 181 of the Constitution;
2. Pursuant to the provisions of the said article 181 of the Constitution and Sections 55 and 56 of the Public Financial Management Act, 2016 (Act 921), at the request of the Government of the Republic Ghana acting through the Minister responsible for Finance, there has been laid before Parliament a Loan Agreement between the Government of

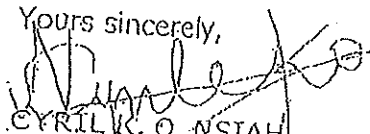
the Republic of Ghana (represented by the Ministry of Finance) and CalBank Ghana Limited, (as facility Agent, Mandated Lead Arranger, Lender, and Security Agent) and other financial Institutions (as Original Lenders) for an amount of One Hundred and Seventy Million United States Dollars (US\$170,000,000.00) to finance the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th All African Games, Accra 2023.

THIS HONOURABLE HOUSE HEREBY RESOLVES AS FOLLOWS:

In accordance with the provisions of the said article 181 of the Constitution and Sections 55 and 56 of the Public Financial Management Act, 2016 (Act 921), this House approves, by resolution, the Loan Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and CalBank Ghana Limited, (as facility Agent, Mandated Lead Arranger, Lender, and Security Agent) and other financial institutions (as Original Lenders) for an amount of One Hundred and Seventy Million United States Dollars (US\$170,000,000.00) to finance the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th All African Games, Accra 2023.

The Resolution is respectfully submitted for your appropriate action.

Yours sincerely,


CYRIL K. O. NSIAH
Clerk to Parliament

Cc: Hon. Minister for Parliamentary Affairs.

Hon. Attorney-General and Minister for Justice.

✓ Hon. Minister for Youth and Sports.

EPC/TURNKEY CONTRACT AGREEMENT

FOR

THE PROVISION OF SPORTS INFRASTRUCTURES FOR THE
HOSTING AND ORGANISATION OF THE 13TH AFRICAN GAMES,
ACCRA 2023

BETWEEN
THE REPUBLIC OF GHANA,

REPRESENTED BY:
THE MINISTRY OF YOUTH AND SPORTS



AND

CONTRACTA CONSTRUCTION UK LTD. ("CONTRACTA")





PARLIAMENTARY SERVICE

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

My Ref. No. OP/H/2/21

Your Ref.:

21st July 2021

THE HON. MINISTER,
MINISTRY OF YOUTH AND SPORTS,
ACCRA.

Hon. Minister,

**COMMERCIAL AGREEMENT BETWEEN THE GOVERNMENT OF THE
REPUBLIC OF GHANA (REPRESENTED BY THE MINISTRY OF YOUTH AND
SPORTS) AND CONSAR LIMITED FOR AN AMOUNT OF THIRTY-FOUR
MILLION, ONE HUNDRED AND TWENTY THOUSAND, ONE HUNDRED AND
THIRTY-FIVE UNITED STATES DOLLARS (US\$34,120,135.00) FOR THE
PROVISION OF SPORTS INFRASTRUCTURE AND RESIDENTIAL
FACILITIES FOR THE HOSTING AND ORGANISATION OF THE 13TH ALL
AFRICAN GAMES, ACCRA 2023**

Parliament at its Thirty-First Sitting of the Second Meeting held on Wednesday, 21st July 2021 approved by resolution, the Commercial Agreement between the Government of the Republic of Ghana (represented by the Ministry of Youth and Sports) and CONSAR Limited for an amount of Thirty-Four Million, One Hundred and Twenty Thousand, One Hundred and Thirty-Five United States Dollars (US\$34,120,135.00) for the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th All African Games, Accra 2023.

I am directed to forward to you the text of the Resolution as follows:

WHEREAS

1. By the provisions of article 181(5) of the Constitution the terms and conditions of any international business or economic transaction to which the Government of Ghana is a party shall not come into operation unless the said terms and conditions have been laid before Parliament and approved by Parliament by a Resolution supported by the votes of a majority of all Members of Parliament;
2. Pursuant to the provisions of the said article 181(5) of the Constitution, and at the request of the Government of Ghana acting through the Minister responsible for Youth and Sport, there has been laid before Parliament the terms and conditions of a Commercial Agreement between the Government of the Republic of Ghana (represented by the Ministry of Youth and Sports) and CONSAR Limited for an amount of Thirty-Four Million, One Hundred and

Twenty Thousand, One Hundred and Thirty-Five United States Dollars (US\$34,120,135.00) for the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th All African Games, Accra 2023.

THIS HONOURABLE HOUSE HEREBY RESOLVE AS FOLLOWS:

In accordance with the provisions of the said article 181(5) of the Constitution this House approves the Commercial Agreement between the Government of the Republic of Ghana (represented by the Ministry of Youth and Sports) and CONSAR Limited for an amount of Thirty-Four Million, One Hundred and Twenty Thousand, One Hundred and Thirty-Five United States Dollars (US\$34,120,135.00) for the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th All African Games, Accra 2023.

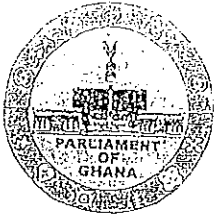
The Resolution is respectfully submitted for your appropriate action.

Yours sincerely,



CYRIL K. O. NSIAH
Clerk to Parliament

Cc: Hon. Minister for Parliamentary Affairs.
Hon. Attorney-General and Minister for Justice.
Hon. Minister for Finance.



PARLIAMENTARY SERVICE

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

My Ref. No. 027/R/130

Your Ref.:

21st July, 2021

THE HON. MINISTER,
MINISTRY OF YOUTH AND SPORTS,
ACCRA.

Hon. Minister,

COMMERCIAL AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF GHANA (REPRESENTED BY THE MINISTRY OF YOUTH AND SPORTS) AND MAWUMS LIMITED FOR AN AMOUNT OF SIXTEEN MILLION, SIXTY-SIX THOUSAND, NINE HUNDRED AND SIXTY-ONE UNITED STATES DOLLARS AND TWENTY CENTS (US\$16,066,961.20) FOR THE REFURBISHMENT OF LEGON HOSTEL FACILITIES AS GAMES VILLAGE FOR THE HOSTING AND ORGANISATION OF THE 13TH ALL AFRICAN GAMES, ACCRA 2023

Parliament at its Thirty-First Sitting of the Second Meeting held on Wednesday, 21st July 2021 approved by resolution, the Commercial Agreement between the Government of the Republic of Ghana (represented by the Ministry of Youth and Sports) and Mawums Limited for an amount of Sixteen Million, Sixty-Six Thousand, Nine Hundred and Sixty-One United States Dollars and Twenty Cents (US\$16,066,961.20) for the refurbishment of Legon Hostel facilities as Games Village for the hosting and organisation of the 13th All African Games, Accra 2023.

I am directed to forward to you the text of the Resolution as follows:

WHEREAS

1. By the provisions of article 181(5) of the Constitution the terms and conditions of any international business or economic transaction to which the Government of Ghana is a party shall not come into operation unless the said terms and conditions have been laid before Parliament and approved by Parliament by a Resolution supported by the votes of a majority of all Members of Parliament;

Pursuant to the provisions of the said article 181(5) of the Constitution, and at the request of the Government of Ghana acting through the Minister responsible for Youth and Sport, there has been laid before Parliament the terms and conditions of a Commercial Agreement between the Government of the Republic of Ghana (represented by the Ministry of Youth and Sports) and Mawums Limited for an amount of Sixteen Million, Sixty-Six Thousand, Nine

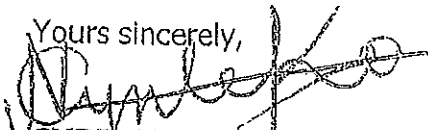
Hundred and Sixty-One United States Dollars and Twenty Cents (US\$16,066,961.20) for the refurbishment of Legon Hostel facilities as Games Village for the hosting and organisation of the 13th All African Games, Accra 2023.

THIS HONOURABLE HOUSE HEREBY RESOLVE AS FOLLOWS:

In accordance with the provisions of the said article 181(5) of the Constitution this House approves the Commercial Agreement between the Government of the Republic of Ghana (represented by the Ministry of Youth and Sports) and Mawums Limited for an amount of Sixteen Million, Sixty-Six Thousand, Nine Hundred and Sixty-One United States Dollars and Twenty Cents (US\$16,066,961.20) for the refurbishment of Legon Hostel facilities as Games Village for the hosting and organisation of the 13th All African Games, Accra 2023.

The Resolution is respectfully submitted for your appropriate action.

Yours sincerely,



CYRIL K. O. NSIAH
Clerk to Parliament

Cc: Hon. Minister for Parliamentary Affairs.

Hon. Attorney-General and Minister for Justice.

Hon. Minister for Finance.

EPC/TURNKEY CONTRACT

FOR

REFURBISHMENT OF LEGON HOSTEL FACILITIES AS GAMES
VILLAGE FOR THE HOSTING AND ORGANISATION OF THE 13TH
AFRICAN GAMES, ACCRA 2023

BETWEEN

THE MINISTRY OF YOUTH AND SPORTS

AND

MAWUMS LIMITED

THE CONTRACT

This CONTRACT ("Contract") is entered into this ^{25TH} day of AUGUST, 2021,

BETWEEN

THE REPUBLIC OF GHANA, represented by the MINISTRY OF YOUTH AND SPORTS, whose principal place of business is at the Ministries, Accra, and postal address is P O Box MB 252, Ministries, Accra, (hereinafter called "the Employer") and acting per the Minister of Youth and Sports or its duly authorized representative of the one part,

AND

MAWUMS LIMITED, a company incorporated under the laws of the Republic of Ghana whose registered office at GPS Address GT-042-5159, Off Spintex Road, Near Coca Cola Bottling Company Limited, Accra, Ghana (hereinafter called "*the Contractor*") acting per its Managing Director or his duly authorized representative which expression shall where the context so admits include its successors-in-title and assigns of the other part.

(each a *Party* and together the *Parties*).

WHEREAS:

- i. the Republic of Ghana won the bid to Host and Organize the 13th Edition of the African Games in 2023;
- ii. the Government of Ghana as part of its preparations to host the games has constituted a Local Organizing Committee (L.O.C.) to provide oversight, support and advice on the planning logistics;
- iii. the Employer and the L.O.C. having identified some infrastructural deficiencies and the need to construct sporting infrastructure key among which is the **REFURBISHMENT OF LEGON HOSTEL FACILITIES AS GAMES VILLAGE FOR THE HOSTING AND ORGANISATION OF THE 13TH AFRICAN GAMES, ACCRA 2023**;
- iv. the Contractor has represented to the Employer that it has worked in many different sectors and has the capacity to provide infrastructural solutions;
- v. the Employer desires to engage the Contractor to construct and complete the Works known as "**REFURBISHMENT OF LEGON HOSTEL FACILITIES AS GAMES VILLAGE FOR THE HOSTING AND ORGANISATION OF THE 13TH AFRICAN GAMES, ACCRA 2023**" and the remedying of any defects therein,

The Employer and the Contractor agree as follows:

1. In this Agreement, words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract hereinafter referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement. For the purpose of interpretation, the priority of the documents shall be in accordance with the following sequence:
 - (a) The Minutes of the Value for Money (VFM) Negotiations, signed by the Parties;
 - (b) The signed Contract;
 - (c) The Particular Conditions of Contract;
 - (d) The FIDIC General Conditions of Contract for EPC/ Turnkey Projects, First Edition, 1999, ISBN 2-88432-021-0, comprising Clauses 1-20 ("the General Conditions" or "the Silver Book, First Edition, 1999");
 - (e) The Employer's Requirements; and
 - (f) Annexes to the Contract:
 - i. Scope of Works
 - ii. Schedule of Payments
 - iii. Supplementary Documentation:
 - Programme of Works
 - Method Statement
 - List of Equipment Holding
 - List of Key Personnel with Curriculum Vitae
3. In consideration of the payments to be made by the Employer to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the Employer to design, execute and complete the Works and remedy any defects therein in conformity with the provisions of the Contract.
4. The Employer hereby covenants to pay the Contractor, in consideration of the design, execution and completion of the Works and the remedying of defects therein, the final Contract Price at the times and in the manner prescribed by the Contract.

5. The Contract Price is SIXTEEN MILLION AND SIXTY-SIX THOUSAND, NINE HUNDRED AND SIXTY-ONE US DOLLARS, TWENTY US CENTS (US\$16,066,961.20), INCLUSIVE OF 4.5% FOR EMPLOYER'S MANAGEMENT FEES.

6. The Contract shall come into full force and effect on the date when all the following conditions precedent are satisfied;

- (a) Signing of the Contract;
- (b) Parliamentary Approval;
- (c) Submission of the Performance Security by the Contractor to the Employer as per the provisions of Clause 4.2 of the Conditions of Contract;
- (d) Public Procurement Authority approval;
- (e) The Minutes of the Value for Money (VFM) Negotiations, signed by the Parties; and
- (f) Financing for the Works is obtained by the Ministry of Finance.

The Employer shall promptly confirm to the Contractor the date on which all these conditions are satisfied. If any of these conditions have not been satisfied within 365 days of the above-mentioned date on which this Agreement is made, this Agreement shall be void and ineffective and any securities issued in relation to the above Works shall be returned.

7. The Employer acknowledges that the Contract Price does not include taxes, duties and levies of whatsoever nature, including but not limited to Value-Added Tax, withholding and stamp taxes, and customs and import duties. The Employer shall facilitate a request for exemption from the payment of such taxes, duties and levies for the Contractor. The Employer shall be responsible for the payment of all taxes, duties and levies imposed on Goods imported into Ghana by the Contractor for the Works. The Contractor shall be responsible for clearing all Goods imported into Ghana for the Works.
8. The Employer intends to secure a long-term financing for the Works and the Contractor shall use its best effort to present a complete financial package from public and/or private financial institutions ("Financier(s)") to support up to 100% of the cost. Furthermore, the Employer, through the Financier(s), shall be responsible for funding for the execution of the Works.
9. The Contractor shall cooperate with the Financier(s) mandated by the Employer.
10. The Contract shall be governed by and construed in accordance with the laws of Ghana.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed the day and year first before written in accordance with their respective laws.

HON. MUSTAPHA USSIF

MUMBEI FUSAINI

Signature.....

Signature: *[Handwritten Signature]*

For and on behalf of the Employer

For and on behalf of the Contractor

In the presence of:

In the presence of:

MAWUMS LIMITE
P. O. Box CT 4222
Cantonments - Accr:

Witness

Witness

Name: *ALAAJI HAFIZ ADAM*

Name: *ERIC AMOAH - AKUAH*

[Handwritten Signature]
Signature.....

[Handwritten Signature]
Signature.....

Address: *MIN. OF YOUTH & SPORTS*

Address: *Box. CT 4222, CANTONMENTS*

Date: *25/08/21*

Date: *25/08/2021*

EPC/TURNKEY CONTRACT

FOR

PROVISION OF SPORTS INFRASTRUCTURE FOR THE HOSTING
AND ORGANISATION OF THE 13TH AFRICAN GAMES, ACCRA 2023

BETWEEN

THE MINISTRY OF YOUTH AND SPORTS

AND

CONSAR LIMITED

The Employer and the Contractor agree as follows:

1. In this Agreement, words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract hereinafter referred to
2. The following documents shall be deemed to form and be read and construed as part of this Agreement. For the purpose of interpretation, the priority of the documents shall be in accordance with the following sequence:
 - (a) The Minutes of the Value for Money (VFM) Negotiations, signed by the Parties;
 - (b) The signed Contract;
 - (c) The Particular Conditions of Contract;
 - (d) The FIDIC General Conditions of Contract for EPC/ Turnkey Projects, First Edition, 1999, ISBN 2-88432-021-0, comprising Clauses 1-20 ("the General Conditions" or "the Silver Book, First Edition, 1999");
 - (e) The Employer's Requirements; and
 - (f) Annexes to the Contract:
 - i. Scope of Works
 - ii. Schedule of Payments
 - iii. Supplementary Documentation:
 - Programme of Works
 - Method Statement
 - List of Equipment Holding
 - List of Key Personnel with Curriculum Vitae
3. In consideration of the payments to be made by the Employer to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the Employer to design, execute and complete the Works and remedy any defects therein in conformity with the provisions of the Contract.
4. The Employer hereby covenants to pay the Contractor, in consideration of the design, execution and completion of the Works and the remedying of defects therein, the final Contract Price at the times and in the manner prescribed by the Contract.

5. The Contract Price is THIRTY-FOUR MILLION, ONE HUNDRED AND TWENTY THOUSAND, ONE HUNDRED AND THIRTY-FIVE US DOLLARS (US\$ 34,120,135.00). INCLUSIVE OF 4.5% FOR EMPLOYER'S MANAGEMENT FEES.

a. The Contract shall come into full force and effect on the date when all the following conditions precedent are satisfied;

- (a) Signing of the Contract;
- (b) Parliamentary Approval;
- (c) Submission of the Performance Security by the Contractor to the Employer as per the provisions of Clause 4.2 of the Conditions of Contract;
- (d) Public Procurement Authority approval;
- (e) Completion of Value for Money Audit; and
- (f) Financing for the Works is obtained by the Ministry of Finance.

The Employer shall promptly confirm to the Contractor the date on which all these conditions are satisfied. If any of these conditions have not been satisfied within 365 days of the above-mentioned date on which this Agreement is made, this Agreement shall be void and ineffective and any securities issued in relation to the above Works shall be returned.

- 7. The Employer acknowledges that the Contract Price does not include taxes, duties and levies of whatsoever nature, including but not limited to income tax, Value-Added Tax, withholding and stamp taxes, and customs and import duties. The Employer shall facilitate a request for exemption from the payment of such taxes, duties and levies for the Contractor. The Employer shall be responsible for the payment of all taxes, duties and levies imposed on Goods imported into Ghana by the Contractor for the Works. The Contractor shall be responsible for clearing all Goods imported into Ghana for the Works.
- 8. The Employer intends to secure a long-term financing for the Works and the Contractor shall use its best effort to present a complete financial package from public and/or private financial institutions ("Financier(s)") to support up to 100% of the cost. Furthermore, the Employer, through the Financier(s), shall be responsible for funding for the execution of the Works.
- 9. The Contractor shall cooperate with the Financier(s) mandated by the Employer.
- 10. The Contract shall be governed by and construed in accordance with the laws of Ghana.

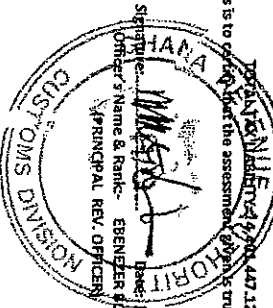
TAX ASSESSMENT FOR CONSAR LTD

September 6, 2022

GOODS DESCRIPTION	UNIT	Qty	CF (USD)	T/D Rate	Import Duty	Import Val	Import NBD/ GRT/FUND	COVID 19	SPECIAL IMPORT LEVY	EXIM	TOTAL (USD)
Structural Frame	m2	3,200.00	1,133,019.30	0.20	226,603.86	180,150.07	67,981.16	13,596.23	22,660.39	8,497.64	519,489.35
Son Screen	m2	1600	139,211.50	0.20	31,842.30	25,314.63	9,552.69	1,910.54	3,184.23	1,194.09	72,998.47
Roof	m2	1620	616,000.00	0.20	123,200.00	97,944.00	36,960.00	7,392.00	12,320.00	4,620.00	282,436.00
Ceiling	m2	1635	168,000.00	0.20	33,600.00	26,712.00	10,080.00	2,016.00	3,360.00	1,160.00	77,028.00
Galvanneal Rollers/Trades	m2	760	269,379.07	0.20	53,875.81	42,831.37	16,162.74	3,232.55	5,987.58	2,020.34	123,510.30
Aluminium doors & Frames	Item	1	145,000.78	0.20	29,000.16	23,055.12	8,700.05	1,740.01	2,900.02	1,087.51	66,482.86
Flood Lights	No.	4	991,160.80	0.20	198,232.16	157,594.57	59,469.65	11,893.93	19,823.22	7,433.71	454,447.23
Video / Electronic Score Board	No.	2	1,092,081.26	0.20	206,416.25	164,100.92	61,924.88	12,384.98	20,641.63	7,740.61	473,209.26
Tables & Accessories	Item	1	136,945.22	0.10	13,694.52	13,959.77	7,531.99	1,508.40	2,738.90	1,027.09	46,458.67
Turnstiles	No.	10	161,112.00	0.05	8,055.60	22,414.71	8,458.38	1,691.68	3,222.24	1,208.34	45,050.94
Furniture (VIP)	Item	1	262,612.00	0.20	52,522.40	44,755.31	15,798.72	3,151.34	5,252.24	1,752.09	120,407.60
Communication/Broadcasting System	Item	1	233,612.40	0.05	11,680.62	32,501.33	12,264.65	2,452.93	4,672.25	1,752.09	65,323.87
Generators	No.	3	447,471.50	0.05	22,373.58	62,254.47	23,483.25	4,698.45	8,949.43	3,356.04	125,124.22
Crane Track	m2	7500	1,494,563.84	0.20	298,912.77	237,635.65	89,673.83	17,934.77	29,891.28	11,209.33	685,257.52
External light fittings	Item	1	445,103.45	0.20	89,020.69	70,771.45	26,705.21	5,341.24	8,902.07	3,398.28	204,079.58
Passenger Lifts	No.	2	135,293.10	0.05	6,764.66	18,822.65	7,102.89	1,420.58	2,705.86	1,014.70	37,831.33
VIP Technical Installation, electrical, telephone, TV, LAN line, Idno, CCTV, A/Cs etc.	Item	1	1,701,466.67	0.20	340,293.33	270,533.20	107,088.00	20,617.60	34,023.33	12,751.00	780,122.47
Aluminium Caddings	m2	4950	404,600.00	0.20	80,920.00	64,331.40	24,276.00	4,855.20	8,092.00	3,034.50	185,509.40
Sports liquidmen	Item	1	80,000.00	0.20	16,000.00	12,720.00	4,800.00	960.00	1,600.00	600.00	36,880.00
TOTAL			10,016,632.89		1,843,008.70	1,571,402.51	592,982.08	118,596.42	200,332.66	75,124.75	4,401,447.12

CERTIFICATE

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



Signature: *[Signature]*
 Officer's Name & Rank: EBENEZER JOSE-ESKUN
 PRINCIPAL REV. OFFICER

Date: 25TH August, 2022.

Stamp: PORT OF MOMBASA CUSTOMS DIVISION

TAX ASSESSMENT FOR MAWUMS LTD

September 6, 2022

LN	GOODS DESCRIPTION	UNIT	Qty	CF (USD)	ID Rate	Import Duty	Import Vat	Import NHIL/ GETFUND	COVID 19 & SIL	EXIM	TOTAL (USD)
1	Cafeteria (40 x 21m)	nr	2.00	136,204.00	0.20	27,240.80	21,281.88	6,810.20	4,086.12	3,405.10	62,824.10
2	Knicker (13 x 12m)	nr	1.00	35,744.00	0.20	7,148.80	5,585.00	1,787.20	1,072.32	893.60	16,486.92
3	Clinic (13 x10m)	nr	1.00	25,044.00	0.20	5,008.80	3,913.13	1,252.20	751.32	626.10	11,551.55
4	Walkway Tents	nr	1.00	8,237.00	0.20	1,647.40	1,287.03	411.85	247.11	205.93	3,799.32
5	40ft prefab container washrooms - Cafeteria	nr	2.00	37,000.00	0.20	7,400.00	5,781.25	1,850.00	1,110.00	925.00	17,066.25
6	40ft prefab container washrooms - Kitchen	nr	1.00	18,500.00	0.20	3,700.00	2,890.63	925.00	555.00	462.50	8,533.13
7	40ft prefab container washrooms - Clinic	nr	1.00	18,500.00	0.20	3,700.00	2,890.63	925.00	555.00	462.50	8,533.13
8	Epoxy Floor paint	bkts	50.00	11,900.00	0.20	2,380.00	1,859.38	595.00	357.00	297.50	5,488.88
9	W/C Close Coupled vitreous china with dual flush	nos.	20.00	10,000.00	0.20	2,000.00	1,562.50	500.00	300.00	250.00	4,612.50
10	WHR (Wall hung) operated infra-red monobloc	nos.	20.00	11,000.00	0.20	2,200.00	1,718.75	550.00	390.00	275.00	5,073.75
11	Wall hung urinal (electronic flush)	Nos	11.00	9,020.00	0.20	1,804.00	1,409.38	451.00	270.60	225.50	4,160.48
12	Shower UnitsSH - 900x900 polycarbonate Shower	Nos	8.00	6,800.00	0.20	1,360.00	1,062.50	340.00	204.00	170.00	3,136.50
13	Disable toilet Package	Nos	4.00	4,400.00	0.20	880.00	687.50	220.00	132.00	110.00	2,029.50
14	Soap dispenser (chrome) e.g. Boberck	Nos	8.00	480.00	0.20	96.00	75.00	24.00	14.40	12.00	221.40
15	Chrome Toilet roll holder e.g. Boberck	Nos	24.00	1,440.00	0.20	288.00	225.00	72.00	43.20	36.00	664.20
16	Automatic Hand Drier (automatic) e.g. Dyson	Nos	10.00	200.00	0.20	40.00	31.25	10.00	6.00	5.00	92.25
17	Chrome towel rail (900mm) e.g. Boberck or	Nos	8.00	480.00	0.20	96.00	75.00	24.00	14.40	12.00	221.40
18	Mirror (900x600mm) - to Architect's specification	Nos	20.00	2,400.00	0.20	480.00	375.00	120.00	72.00	60.00	1,107.00
19	6.0HP (55000BTU/hr) Floor Standing Split Air	nos	36.00	107,784.00	0.20	21,556.80	16,841.25	5,389.20	3,233.52	2,694.60	49,715.37
20	3.0HP (27000BTU/hr) Wall Mounted Split Air	nos	3.00	6,540.00	0.20	1,308.00	1,021.88	327.00	196.20	163.50	3,016.58
21	2.5HP (24000BTU/hr) Wall Mounted Split Air	nos	3.00	2,814.00	0.20	562.80	439.69	140.70	84.42	70.35	1,297.96
22	2.0HP (18000BTU/hr) Wall Mounted Split Air	nos	2.00	1,240.00	0.20	248.00	193.75	62.00	37.20	31.00	571.95
23	1.5HP (12000BTU/hr) Wall Mounted Split Air	nos	12.00	5,280.00	0.20	1,056.00	825.00	264.00	158.40	132.00	2,435.40
24	Fittings and accessories for installation	Lot		9,285.00	0.20	1,857.00	1,450.78	464.25	278.55	232.13	4,282.71
25	Condensate Pipe works:	Lot		44,895.00	0.20	8,979.00	7,014.84	2,244.75	1,346.85	1,122.38	20,707.82
26	(Ref: A.N. WALLIS Cat No. EMI903)	No.	3.00	500.01	0.10	50.00	71.88	25.00	15.00	12.50	174.38
27	(Ref: A.N. WALLIS Cat No. FRB112)	No.	5.00	1,000.00	0.10	100.00	143.75	50.00	30.00	25.00	348.75
28	70mm2 Pvc insulated copper cable Green/Yellow	m	30.00	699.90	0.10	69.99	100.61	35.00	21.00	17.50	244.09
29	(Ref: W.J. FURSE Cat No. LZ245-8)	No.	21.00	10,500.00	0.10	1,050.00	1,509.38	525.00	315.00	262.50	3,661.88
30	(Ref: A.N. WALLIS Cat No. UC070)	No.	3.00	69.99	0.10	7.00	10.06	3.50	2.10	1.75	24.41
31	(Ref:W.J. FURSE Cat No. CR 700)	No.	6.00	160.02	0.10	16.00	23.00	8.00	4.80	4.00	55.81
32	4-core 150mm2 Pvc Armoured copper cable	m	100.00	17,900.00	0.10	1,790.00	2,573.13	895.00	537.00	447.50	6,242.63
33	415V, 50Hz nominal rating, 50KA, 1sec short time	No.	2.00	4,666.67	0.05	233.33	641.67	233.33	140.00	116.67	1,365.00
34	1 No. 400A, 4-pole moulded case circuit breaker as	No.	2.00	3,160.00	0.05	158.00	434.50	158.00	94.80	79.00	924.30

35	Breaker as outgoing	No.	2.00	1,700.00	0.05	85.00	233.75	85.00	51.00	42.50	497.25
36	150A, 3-pole moulded case circuit breaker as	No.	5.00	4,000.00	0.05	200.00	550.00	200.00	120.00	100.00	1,170.00
37	100A, 3 pole moulded case circuit breaker as	No.	3.00	2,460.00	0.05	123.00	338.25	123.00	73.80	61.50	719.55
38	16-way 150A, TPN Distribution Board (Refer to	No.	3.00	4,200.00	0.05	210.00	577.50	210.00	126.00	105.00	1,228.50
39	8-way 100A, TPN Distribution Board (Refer to SD-8	No.	5.00	2,833.35	0.05	141.67	389.59	141.67	85.00	70.83	828.75
40	63A TPN MCCB complete with enclosure to IP65	No.	8.00	933.36	0.05	46.67	128.34	46.67	28.00	23.33	273.01
41	32A TPN MCCB complete with enclosure to IP65	No.	26.00	1,733.42	0.05	86.67	238.35	86.67	52.00	43.34	507.03
42	300A 415 Automatic Changeover IP65	No.	1.00	11,333.33	0.05	566.67	1,558.33	566.67	340.00	283.33	3,315.00
43	800A 415 TPN Main switch IP65	No.	1.00	3,833.33	0.05	191.67	527.08	191.67	115.00	95.83	1,121.25
44	40W / E.D. 300 x 1200 combiform shallow recessed	No.	370.00	98,667.90	0.20	19,733.58	15,416.86	4,933.40	2,960.04	2,466.70	45,510.57
45	12W, LED 236mm dia recessed down lighting	No.	30.00	999.90	0.20	199.98	156.23	50.00	30.00	25.00	461.20
46	24W LED suspended round light	No.	60.00	10,000.20	0.20	2,000.04	1,562.53	500.01	300.01	250.01	4,612.59
47	24W LED suspended round light	No.	60.00	10,060.20	0.20	2,012.04	1,571.91	503.01	301.81	251.51	4,640.27
48	10A 1gang 1way switch	No.	40.00	266.80	0.20	53.36	41.69	13.34	8.00	6.67	123.06
49	10 2gang 2-way switch	No.	4.00	33.32	0.20	6.66	5.21	1.67	1.00	0.83	15.37
50	13A, 2gang switched socket outlet with Neon	No.	100.00	1,667.00	0.20	333.40	260.47	83.55	50.01	41.68	768.90
51	20A/240V Switch for Hand Dryer	No.	6.00	100.02	0.20	20.00	15.63	5.00	3.00	2.50	46.13
52	20A/240V, A/C Switch	No.	21.00	420.00	0.20	84.00	65.63	21.00	12.60	10.50	193.73
53	Extractor fan	No.	21.00	4,200.00	0.20	84.00	656.25	210.00	126.00	105.00	1,937.25
54	Ceiling fan	No.	2.00	166.66	0.20	33.33	26.04	8.33	5.00	4.17	76.87
55	Photo cell	No.	20.00	666.60	0.20	133.32	104.16	33.33	20.00	16.67	307.47
56	20mm dia Upvc conduit Pipe	No.	600.00	1,602.00	0.20	320.40	250.31	80.10	48.06	40.05	738.92
57	3x3 pvc conduit box	No.	60.00	120.00	0.20	24.00	18.75	6.00	3.60	3.00	55.35
58	Circular box	No.	500.00	500.00	0.20	100.00	78.13	25.00	15.00	12.50	230.63
59	20mm dia Upvc conduit Pipe	No.	500.00	1,335.00	0.20	267.00	208.59	66.75	40.05	33.38	615.77
60	3x6 pvc conduit box	No.	100.00	333.00	0.20	66.60	52.03	16.65	9.99	8.33	153.60
61	20mm dia Upvc conduit Pipe	No.	400.00	1,068.00	0.20	213.60	166.88	53.40	32.04	26.70	492.62
62	3x3 pvc conduit box	No.	100.00	200.00	0.20	40.00	31.25	10.00	6.00	5.00	92.25
63	with separate CPC (earth wire) per circuit,	m	1500.00	3,495.00	0.20	699.00	546.09	174.75	104.85	87.38	1,612.07
64	separate CPC (earth wire) per circuit, accessory	m	1000.00	3,330.00	0.20	666.00	520.31	166.50	99.90	83.25	1,535.96
65	accessory boxes, for the A/C units, etc.	m	1000.00	17,000.00	0.20	3,400.00	2,656.25	850.00	510.00	425.00	7,841.25
66	4-core 16mm2 Pvc Armoured copper cable	m	50.00	3,794.50	0.10	379.45	545.46	189.73	113.84	94.86	1,323.33
67	4-core 25mm2 Pvc Armoured copper cable	m	100.00	8,333.00	0.10	833.30	1,197.87	416.65	249.99	208.33	2,906.43
68	4-core 35mm2 Pvc Armoured copper cable	m	100.00	10,000.00	0.10	1,000.00	1,437.50	500.00	300.00	250.00	3,487.50
69	1-core 16mm2 Pvc insulated Cu copper cable G/Y	m	50.00	900.00	0.10	90.00	129.38	45.00	27.00	22.50	313.88
70	1-core 35mm2 Pvc insulated Cu copper cable G/Y	m	100.00	2,300.00	0.10	230.00	330.63	115.00	69.00	57.50	802.13
71	1-core 25mm2 Pvc insulated Cu copper cable G/Y	m	100.00	1,933.00	0.10	193.30	277.87	96.65	57.99	48.33	674.13
72	450mm long protective cable tiles as ACP or	No.	300.00	699.00	0.10	69.90	100.48	34.95	20.97	17.48	243.78
73	2 Loop Conventional control panel with back box	No.	2.00	1,933.34	0.05	96.67	265.83	96.67	58.00	48.33	565.50

75	Optical Smoke Detector	No.	21.00	1,400.07	0.05	70.00	192.51	70.00	42.00	35.00	409.52
76	Manual Call Point	No.	4.00	200.00	0.05	10.00	27.50	10.00	6.00	5.00	58.50
77	Electronic Sounder with Strobe light	No.	3.00	348.00	0.05	17.40	47.85	17.40	10.44	8.70	101.79
78	Power Cable	m	100.00	300.00	0.05	15.00	41.25	15.00	9.00	7.50	87.75
79	Wired from Control Panel using FP200 Fire	M	150.00	4,684.50	0.05	234.23	644.12	234.23	140.54	117.11	1,370.22
80	150mm x 150mm UPVC adaptable box with cover	No.	3.00	137.55	0.05	6.88	18.91	6.88	4.13	3.44	40.23
81	Hub- GSM (1SIM Card [2G]) + Ethernet Up to 1	pcs	4.00	840.00	0.10	84.00	120.75	42.00	25.20	21.00	292.95
82	DoorProtect- Universal door and window opening	pcs	24.00	1,152.00	0.10	115.20	165.60	57.60	34.56	28.80	401.76
83	Linear Power Supply Input: AC220V, 50 Hz Output:	pcs	5.00	406.25	0.10	40.63	58.40	20.31	12.19	10.16	141.68
84	Back Up battery for buffered PSU 12V 7AH	pcs	5.00	125.00	0.10	12.50	17.97	6.25	3.75	3.13	43.59
85	Outdoor access controller with built-in EM 125	pcs	5.00	937.50	0.10	93.75	134.77	46.88	28.13	23.44	326.95
86	EM 125 kHz outdoor proximity reader with	pcs	5.00	468.75	0.10	46.88	67.38	23.44	14.06	11.72	163.48
87	RS232/RS485/RS422-Ethernet interface	pcs	5.00	906.25	0.10	90.63	130.27	45.31	27.19	22.66	316.05
88	DC12V 350Kg/700Lbs Holding Force Electric	pcs	5.00	1,250.00	0.10	125.00	179.69	62.50	37.50	31.25	435.94
89	Electromagnetic Lock for Door Access Control	pcs	5.00	285.00	0.10	28.50	40.97	14.25	8.55	7.13	99.39
90	Suitable for EM lock 350kgs	pcs	8.00	200.00	0.10	20.00	28.75	10.00	6.00	5.00	69.75
91	Exit button giving control for door opening from	pcs	5.00	130.00	0.10	13.00	18.69	6.50	3.90	3.25	45.34
92	Linear Power Supply Input: AC220V, 50 Hz	pcs	2.00	162.50	0.10	16.25	23.36	8.13	4.88	4.06	56.67
93	Support Back-up connection	pcs	2.00	50.00	0.10	5.00	7.19	2.50	1.50	1.25	17.44
94	Back Up battery for buffered PSU 12V 7AH	pcs	2.00	375.00	0.10	37.50	53.91	18.75	11.25	9.38	130.78
95	Outdoor access controller with built-in EM 125	pcs	2.00	362.50	0.10	36.25	52.11	18.13	10.88	9.06	126.42
96	EM 125 kHz outdoor proximity reader with keypad	pcs	2.00	374.00	0.10	37.40	53.76	18.70	11.22	9.35	130.43
97	RFID EM Card (125KHz) EM Thin proximity card	pcs	2.00	500.00	0.10	50.00	71.88	25.00	15.00	12.50	174.38
98	RS232/RS485/RS422-Ethernet interface	pcs	2.00	640.00	0.10	64.00	92.00	32.00	19.20	16.00	2,232.00
99	11-3VOT8 SZONES 350W MIXER AMPLIFIER WITH	pcs	8.00	5,376.00	0.20	1,075.20	840.00	268.80	161.28	134.40	2,479.68
100	5 Zones 240W Mixer Amplifier with	pcs	2.00	934.00	0.20	186.80	145.94	46.76	28.02	23.35	430.81
101	Dual-directional Projection Loudspeaker(5W-	pcs	208.00	22,672.00	0.20	4,534.40	3,542.50	1,133.60	680.16	566.80	10,457.46
102	CONDENSER MIC ABS BODY,BUILT-IN CHIME, WITH	pcs	6.00	780.00	0.20	156.00	121.88	39.00	23.40	19.50	359.78
103	CARLF MICRO MITCO	pcs	3.00	180.00	0.20	36.00	28.13	9.00	5.40	4.50	83.03
104	XLR MALE/FEM NETRIC	pcs	10.00	50.00	0.20	10.00	7.81	2.50	1.50	1.25	23.06
105	9U 600x600 Deep Wall Box	pcs	5.00	550.00	0.20	110.00	85.94	27.50	16.50	13.75	253.69
106	UPS 1500VA (line interactive with automatic	pcs	5.00	750.00	0.20	150.00	117.19	37.50	22.50	18.75	345.94
107	Hikvision 8mp Varifocal IP Bullet Camera	pcs	65.00	15,000.00	0.20	3,000.00	2,343.75	750.00	450.00	375.00	6,918.75
108	Hikvision 4k 16 Channel NVR with in built O/E	pcs	4.00	4,615.38	0.20	923.08	721.15	230.77	138.46	115.38	2,128.85
109	cat 6 outdoor cable	pcs	40.00	4,000.00	0.20	800.00	625.00	200.00	120.00	100.00	1,845.00
110	Galvanised 2 inch pipes	pcs	20.00	615.38	0.20	123.08	96.15	30.77	18.46	15.38	283.85
111	STB Purple Drive	pcs	8.00	1,600.00	0.20	320.00	250.00	80.00	48.00	40.00	738.00
112	BU45 1 box	pcs	4.00	92.31	0.20	18.46	14.42	4.62	2.77	2.31	42.58
12	6U cabinet	pcs	4.00	615.38	0.20	123.08	96.15	30.77	18.46	15.38	283.85

114	Mirror 80" x 60cm	nr	1776.00	23,822.82	0.20	4,764.56	3,722.32	1,191.14	744.68	595.57	10,988.28
111	Toilet Roll Holder	nr	1776.00	48,951.00	0.20	9,790.20	7,648.59	2,447.55	1,468.53	1,223.78	22,578.65
115	Toilet Brush Holder	nr	1776.00	39,160.80	0.20	7,832.16	6,118.88	1,958.04	1,174.82	979.02	18,062.92
116	Soap Dish Holder	nr	1776.00	24,475.50	0.20	4,895.10	3,824.30	1,223.78	734.27	611.89	11,289.32
117	Toilet Roll	nr	1776.00	51,398.55	0.20	10,279.71	8,031.02	2,569.93	1,541.96	1,284.96	23,707.58
118	Instant Water Heater 30l	nr	1776.00	215,393.28	0.20	43,078.66	33,655.20	10,769.66	6,461.80	5,384.83	99,350.15
119	Wash Hand Basin	nr	1776.00	182,750.40	0.20	36,550.08	28,554.75	9,137.52	5,482.51	4,568.76	84,293.62
120	Pedestal Half	nr	1776.00	146,853.00	0.20	29,370.60	22,945.78	7,342.65	4,405.59	3,671.33	67,735.95
121	Mix Basin	nr	1776.00	244,755.00	0.20	48,951.00	38,242.97	12,237.75	7,342.65	6,113.88	112,893.24
122	Waste Couple S	nr	1776.00	14,685.30	0.20	2,937.06	2,294.58	734.27	440.56	367.13	6,773.59
123	WC ONLY	nr	1776.00	244,755.00	0.20	48,951.00	38,242.97	12,237.75	7,342.65	6,113.88	112,893.24
124	Cistern Only	nr	1776.00	177,600.00	0.20	35,520.00	27,750.00	8,880.00	5,328.00	4,440.00	81,918.00
125	Overhead shower Panel	nr	1800.00	369,000.00	0.20	73,800.00	57,656.25	18,450.00	11,070.00	9,225.00	170,201.25
126	Basin	nr	28.00	4,060.00	0.20	812.00	634.38	203.00	121.80	101.50	1,872.68
127	Pedestal Half	nr	28.00	2,940.00	0.20	588.00	459.38	147.00	88.20	73.50	1,356.08
128	Mix Basin	nr	28.00	5,824.00	0.20	1,164.80	910.00	291.20	174.72	145.60	2,686.32
129	Metal Front Doors complete (900 x 2300mm)	pcs	1800.00	441,000.00	0.20	88,200.00	68,906.25	22,050.00	13,230.00	11,025.00	203,411.25
130	Wooden Back Doors complete (800 x 2300mm)	pcs	710.40	217,993.34	0.20	43,598.67	34,061.46	10,899.67	6,539.80	5,449.83	100,549.43
131	Door Eye view	pcs	1776.00	88,107.36	0.20	17,621.47	13,766.78	4,405.37	2,643.22	2,202.68	40,639.52
132	Door Locks	pcs	1776.00	75,053.76	0.20	15,010.75	11,727.15	3,752.69	2,251.61	1,876.34	34,618.55
133	100mm Pair Hinges	pcs	1776.00	22,839.36	0.20	4,567.87	3,568.65	1,141.97	685.18	570.98	10,534.65
134	Split Air conditioners (1.5Hp) + Accessories with	pcs	1800.00	549,000.00	0.05	27,450.00	75,487.50	27,450.00	16,470.00	13,725.00	160,582.50
135	Primer	bkt	2875.00	82,426.25	0.20	16,485.25	12,879.10	4,121.31	2,472.79	2,060.66	38,019.11
136	Acrylic	bkt	11211.00	730,845.09	0.20	146,169.02	114,194.55	36,542.25	21,925.35	18,271.13	387,107.30
137	Oil Base Paint (5ltrs/gal)	gal	444.00	18,825.60	0.20	3,765.12	2,941.50	941.28	564.77	470.64	8,683.31
138	Thinner	gal	199.80	4,103.89	0.20	820.78	641.23	205.19	123.12	102.60	1,892.92
139	LED Bulbs at Room & Balcony	pcs	5328.00	39,160.80	0.20	7,832.16	6,118.88	1,958.04	1,174.82	979.02	18,062.92
140	LED Bulbs at Corridor	pcs	710.40	6,791.42	0.20	1,358.28	1,061.16	339.57	203.74	169.79	3,132.54
141	Pendant Bulb at Washrooms	pcs	3552.00	73,100.16	0.20	14,620.03	11,421.90	3,655.01	2,193.00	1,827.50	33,717.45
142	13amp double Switch socket	pcs	3552.00	15,451.20	0.20	3,090.24	2,414.25	772.56	463.54	386.28	7,126.87
143	1-way, 2-gang Switches	pcs	3552.00	2,948.16	0.20	589.63	460.65	147.41	88.44	73.70	1,359.84
144	Adjustable Beds with Mattresses	nr	12.00	9,600.00	0.05	480.00	1,320.00	480.00	288.00	240.00	2,808.00
145	Bed Side Lockers	nr	10.00	5,692.31	0.05	284.62	782.69	284.62	170.77	142.31	1,665.00
146	Examination Tables	nr	4.00	2,246.15	0.05	112.31	308.85	112.31	67.38	56.15	657.00
147	Trolleys	nr	4.00	2,215.38	0.05	110.77	304.62	110.77	66.46	55.38	648.00
148	Bedside Screens (2.50 x 2.10m)	nr	18.00	6,355.38	0.05	317.77	873.87	317.77	190.66	158.88	1,858.95
149	Chairs	nr	1148.00	264,923.08	0.20	52,984.62	41,394.23	13,246.15	7,947.69	6,523.08	122,195.77
150	Tables	nr	118.00	14,160.00	0.20	2,832.00	2,212.50	708.00	424.80	354.00	6,531.30
	TOTAL			5,322,083.51		963,300.36	818,956.01	266,104.18	159,662.51	133,052.09	2,341,055.14

CERTIFICATE

TOTAL TAX LIABILITY = 2,341,053.14 USD

This is to certify that the ~~tax liability~~ ~~amount~~ given is true and correct.

Signature:  Date: 6TH SEPTEMBER, 2022.

Officer's Name & Rank: EBENEZER BOB-ESHUN
(PRINCIPAL REV. OFFICER)

