

**IN THE SECOND SESSION OF THE THIRD
PARLIAMENT OF THE FOURTH REPUBLIC OF
GHANA**

**REPORT OF THE FINANCE COMMITTEE ON THE
REQUEST FOR TAX EXEMPTIONS IN RESPECT OF
THE SEKONDI-TAKORADI WATER SUPPLY
REHABILITATION PROJECT**

1.0 INTRODUCTION

The above-mentioned Request was laid in the House on Friday 29th November 2002 and referred to the Finance Committee for consideration and report in accordance with the Constitution and Standing Orders of the House.

To consider the Bill, the Committee met with the Minister of Works and Housing, Hon. Yaw Barimah, Deputy Minister Ms. Theresa Tagoe and a technical team from the Ministry of Works and Housing and reports as follows:

2.0 BACKGROUND

The Government of Ghana secured a Mixed Credit Facility for an amount of Euro 13,783.574 (Thirteen Million Seven Hundred and Eighty-Three Thousand and Five Hundred and Seventy-Four Euros) from the Danish Government, under which a Water Sector Program Support comprising of

the Sekondi- Takoradi water supply project is to be undertaken.

Under the agreements, there are articles stipulating that the project, income of the contractor, specified expatriate personnel and expatriate subcontractors, machinery and equipment and all other specified project related items are to be exempted from all forms of duties, taxes, and fiscal levies in the Republic of Ghana.

The project, which involves the rehabilitation of the Sekondi- Takoradi water supply and is jointly funded by the government of Ghana and the Danish Government, is to be undertaken by Messrs Ballast Nedam B. V. of Netherlands.

The tax exemptions sought under this agreement falls into three categories.

- ❖ The first category seeks to exempt all materials and equipment imported by, or supplied to the contractor for the execution of the project from import duties, taxes, national or other public charges.
- ❖ The second category seeks to exempt expatriate personnel from the payment of income taxes or any other direct tax or charge in respect of any emoluments paid to them.
- ❖ The third category seeks to exempt expatriate Subcontractors and their specified personnel from the payment of income taxes or any other direct tax or charge in respect of any emoluments paid to them.

Attach are copies of the relevant Articles stipulating the tax exemptions titled **Appendixes I to III** and a list of materials and equipment to be exempted, titled **Appendix IV**.

3.0 OBSERVATIONS

The Committee was informed that should these exemptions not be granted, any duties and taxes paid by the Contractors, sub contractors and expatriate personnel would have to be refunded by the Government of Ghana including any interest, penalties and exemptions payable or incurred in connection therewith.

The Committee noted that in order to avoid incurring debt as a result of the interest that is likely to accrue on the taxes, it has become necessary to seek approval from the House to waive the payment of the required duties and taxes on the specified equipment, spares, personal effects and materials being used for the execution of the project, as provided for under the contract agreements.

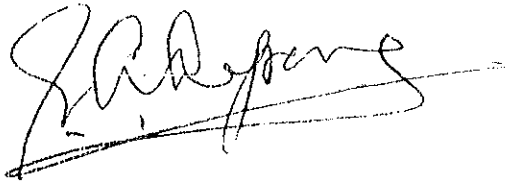
The Committee also observed that the total amount of tax and duty exemptions claimed under the Agreement in respect of specified materials, equipment, specified expatriate personnel, the expatriate subcontractors and their specified personnel and all other specified project related items for the project is estimated to be **Euros 3,973,766.19**.

4.0 RECOMMENDATIONS

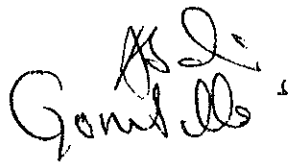
In view of the above observations, the Committee recommends to the House the adoption of the report and

approval by resolution, the exemption from taxes amounting to Euros 3,973,766.19 (Three Million, Nine Hundred and Seventy-Three Thousand, Seven Hundred and Sixty-Six Euros and Nineteen Cents) on equipment and other materials to be used for the rehabilitation and distribution improvement of the Western Accra and Weija Remedial Works as well as all taxes and levies in relation to income and personal effects of expatriate personnel, including contractors and subcontractors, in accordance with Article 174(4) of the Constitution.

Respectfully Submitted.



HON EUGENE ATTA AGYEPONG
(CHAIRMAN)



ALHAJI IBRAHIM GOMBILLA
(CLERK)

18TH December 2002

A P P E N D I X I

Contract Agreement

This Agreement made the 11 day of Oct, 2000 between GHANA WATER COMPANY LIMITED, hereinafter called "the Employer", of the one part and Vermeer Ghana B.V., of Amstelveen, the Netherlands, (hereinafter called "the Contractor") of the other part.

Whereas the Employer is desirous that certain Works should be executed for the Water Supply Rehabilitation Project in Sekondi and Takoradi and has accepted the said Contract proposal by the Contractor for the design, execution and completion on a turn key basis of such Works and remedying of any defects therein

Now this Agreement witnesseth as follows:

1. The Contract concluded between the Employer and the Contractor shall only come into full force and effect after the following conditions have been entirely fulfilled in a way satisfactory to the Employer and the Contractor. All references to execution periods in relation to performance, delivery, completion or operation shall be calculated from the date of coming into force of the Contract
 - a. Agreement between the Netherlands Government and the Ghanaian Government pertaining to the financing of the Contract, by way of a grant equal to 35% of the Contract Price including the Provisional Sum;
 - b. The issue of the relevant policies of the "Nederlandse Credietverzekering Maatschappij" (Netherlands Export Credit Insurance Company) at Amsterdam;
 - c. Receipt of the advance payment referred to in Sub-Clause 60.11 and Appendix to Tender;
 - d. The signing of the Contract by the relevant contract parties;
 - e. Permits and licenses required to commence the works have been issued;
 - f. Possession of the Site has been given;
 - g. Notice to commence the Works has been received in accordance with Sub-Clause 41.1 of the General Conditions of Contract;
 - h. Agreement between the ...Bank and the Republic of Ghana acting through its competent Minister of Finance pertaining to the financing of the commercial part (65%) of the Contract Price including the Provisional Sum;
 - i. Approval by the Ghanaian Parliament that the Contractor and its specified expatriate personnel, the expatriate Subcontractors and their specified personnel, as well as specified materials, equipment and all other specified project related items shall be exempted from the payment of any Ghanaian taxes and duties.

It is further provided that the conditions precedent should be entirely fulfilled within 180 days of the signing date of the Contract, failing which the Contract shall be renegotiated.

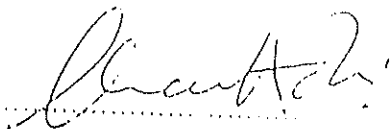
APPENDIX II

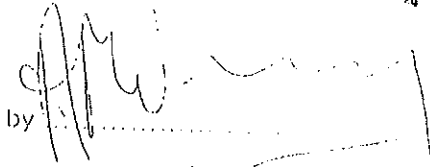
2. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract hereinafter referred to.
3. The following documents shall be deemed to form and be read and construed as part of this Agreement, in the following order of precedence:
 - a. Letter of Acceptance;
 - b. This Contract Agreement;
 - c. The Appendix to Tender;
 - d. Special Conditions of Contract (Parts II);
 - e. General Conditions of Contract (Part I);
 - f. General Specifications;
 - g. Technical Specifications;
 - h. Drawings;
 - i. The Bill of Quantities;
 - j. Time Schedule;
 - k. Attachments
4. 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 execute and complete the Works and remedy any defects therein in conformity in all respects with the provisions of the Contract.
5. The Employer hereby covenants to pay the Contractor in consideration of the execution and completion of the Works and the remedying of defects therein the Contract Price of NLG 57,500,000,- or such other sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.

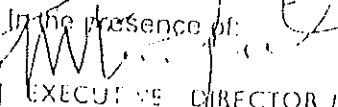
In Witness whereof the parties hereto have caused this Agreement to be executed the day and year first before written in accordance with their respective laws.

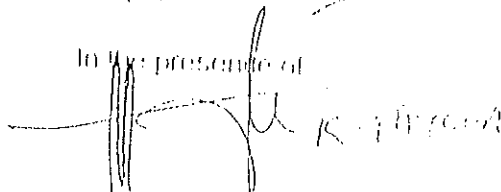
Signed,
On behalf of the Employer

Signed,
On behalf of the Contractor

by 

by 

In the presence of:

EXECUTIVE DIRECTOR /
CHIEF MANAGER, LEGAL DEPT.

In the presence of:


APPENDIX III

- (e) Where the value of an Index is not known at the time of calculation, the latest available value shall be used and any adjustments necessary shall be made in subsequent monthly statements.

Add the following paragraph:

- (f) Payments as a result of the increase in cost shall be made out of the Provisional Sum, Bill Item No. 11, Item 06 11 02, Description "Provision for price variation", as per Sub-Clause 70.1 of the Special Conditions of Contract, which sum shall not be exceeded.

Additional Clauses

Add the following clauses:

Clause 73

Sub-Clause 73.1 - Payment of Non-Ghanaian taxes

The Contractor at his own expense shall pay all taxes, duties, fees, charges of any description levied against Contractor by the authorities of any country outside Ghana.

Sub-Clause 73.2 - Payment of Ghanaian taxes and duties

All Ghanaian taxes and duties payable by the Contractor and its expatriate personnel resulting from the performance of the Works shall be borne by the Employer. It being understood that the Employer shall make the necessary payments to the tax department within one month from the Contractor submitting to the Employer any tax assessment received by him. Clearing, handling charges and fees will however be borne by the Contractor. It shall be the Contractor's responsibility to make any and all applications required in this respect.

Sub-Clause 73.3 - Temporary Import

The tax arrangements referred to under Sub-Clause 73.2 shall also apply to equipment, materials and all other project related items, which will be used for the Works and thereafter re-exported. The Employer further undertakes to obtain temporary import licences, if required, for all such equipment, materials and items and to obtain extensions of the duration of such licences if required.

The Contractor shall pay the actual rate of all taxes, duties and fiscal imposts for any equipment disposed of by sale in Ghana. In this regard, the Contractor shall lodge with the Employer, all documentation, including relevant shipping documents on all temporarily imported material, equipment and household items in connection with the Project.

Sub-Clause 73.4 - Payment of Ghanaian taxes and duties for Subcontractor

The Sub-Clauses 73.2 and 73.3 shall also apply to the expatriate Subcontractor engaged by the Contractor and for the avoidance of doubt, any such Contractor registered under the laws of Ghana as resident and ordinarily on business in Ghana shall not be regarded as an expatriate Subcontractor.

APPENDIX IV

TAX ASSESSMENT FOR SEKONDI-TAKORADI WATER SUPPLY PROJECT EQUIPMENT (AMOUNT IN EURO)

ITEM	QTY	UNIT PRICE	FOB	FREIGHT	INSURANCECIF	Rate	IMPORT DUTY	Rate	IMP.VAT	Rate	ECO/LEVY	Rate	EDIF	Rate	INSP.FEE	TOTAL TAX
Concrete batch. Plant	1	22871	22,871.00	4288	68	0	0	0	3,403.38	0.5%	136.14	0.5%	136.14	0.5%	272.27	3,947.92
Concrete mixers	2	12,388.50	24,777.00	4,646.00	74.00	0	0	0	3,687.13	0.5%	147.49	0.5%	147.49	0.5%	294.97	4,271.07
Generator sets	5	2,668.20	13,341.00	2,501.00	40.00	5%	794.1	12.5%	2,084.51	0.5%	79.41	0.5%	79.41	1%	158.82	3,196.25
Tipper truck	3	37,228.33	111,684.99	20,941.00	332.00	10%	13,295.799	12.5%	18,281.72	0.5%	664.79	0.5%	664.79	1%	1,329.5799	34,236.68
Light truck	1	17,725.00	17,725.00	3,323.00	53.00	10%	2,110.1	12.5%	2,901.39	0.5%	105.51	0.5%	105.51	1%	211.01	5,433.51
Tractor and access	2	26,682.00	53,364.00	10,006.00	159.00	0%	-	0%	-	0.5%	317.65	0.5%	317.65	1%	635.29	1,270.58
Low bed Trailer	1	9,530.00	9,530.00	1,787.00	28.00	0%	-	0%	-	0.5%	56.73	0.5%	56.73	1%	113.45	226.90
Tad axle for w/bowser	1	5,718.00	5,718.00	1,072.00	17.00	0%	-	0%	-	0.5%	34.04	0.5%	34.04	1%	68.07	136.14
Air compressor	3	12,108.67	36,326.01	6,811.00	108.00	10%	4,324.50	12.5%	5,946.19	0.5%	216.23	0.5%	216.23	1%	432.4501	11,135.59
Welding generators	10	16,170.00	161,700.00	30,319.00	481.00	5%	9,625.00	0%	-	0.5%	962.50	0.5%	962.50	1%	1,925	13,475.00
Track excavator	1	147,076.00	147,076.00	27,577.00	438.00	0%	-	0%	-	0.5%	875.46	0.5%	875.46	1%	1,750.91	3,501.82
Dredging Equipment	1	470,400.00	470,400.00	88,200.00	1,400.00	0%	-	0%	-	0.5%	2,800.00	0.5%	2,800.00	1%	5,600	11,200.00
Backhoe excavator	3	131,600.00	394,800.00	74,025.00	1,175.00	0%	-	0%	-	0.5%	2,350.00	0.5%	2,350.00	1%	4,700	9,400.00
Vibrator Roller	2	6,575.00	13,150.00	2,466.00	39.00	0%	-	12.5%	1,956.88	0.5%	78.28	0.5%	78.28	1%	156.55	2,269.98
Station wagon 4x4	2	35,280.00	70,560.00	13,230.00	210.00	10%	8,400.00	12.5%	11,500.00	0.5%	420.00	0.5%	420.00	1%	840	21,630.00
Pickup (4x4) Toyota	2	23,520.00	47,040.00	8,820.00	140.00	10%	5,600.00	12.5%	7,700.00	0.5%	280.00	0.5%	280.00	1%	560	14,420.00
Saloons Cars	2	29,285.00	58,530.00	10,974.00	174.00	5%	3,483.90	12.5%	9,145.24	0.5%	348.39	0.5%	348.39	1%	696.78	14,022.70
City Bus	1	30,240.00	30,240.00	5,670.00	90.00	5%	1,800.00	12.5%	4,725.00	0.5%	180.00	0.5%	180.00	1%	360	7,245.00
Jackhammers	9	808.00	7,272.00	1,364.00	22.00	0%	-	12.5%	1,082.25	0.5%	43.29	0.5%	43.29	1%	86.58	1,255.41
Scaffolding	1	61,179.00	61,179.00	11,471.00	182.00	10%	7,283.20	0.0%	-	0.5%	364.16	0.5%	364.16	1%	728.32	8,739.84
Pumpset	4	1,524.00	6,096.00	1,143.00	18.00	0%	-	12.5%	907.13	0.5%	36.29	0.5%	36.29	1%	72.57	1,052.27
civil tools	2	5,717.50	11,435.00	2,144.00	34.00	10%	1,361.30	12.5%	1,871.79	0.5%	68.07	0.5%	68.07	1%	136.13	3,505.35
Electrical tools	1	5,718.00	5,718.00	1,072.00	17.00	10%	680.70	12.5%	935.96	0.5%	34.04	0.5%	34.04	1%	68.07	1,752.80
Workshop equipment	1	6,861.00	6,861.00	1,286.00	20.00	10%	816.70	12.5%	1,122.96	0.5%	40.84	0.5%	40.84	1%	81.67	2,103.00
Mechanical tools	1	7,624.00	7,624.00	1,429.00	23.00	10%	907.60	12.5%	1,247.95	0.5%	45.38	0.5%	45.38	1%	90.76	2,337.07
Wheelloaders	1	13,722.00	13,722.00	2,573.00	41.00	0%	-	12.5%	2,042.00	0.5%	81.68	0.5%	81.68	1%	163.36	2,368.72
Vibrator Unit/poker	8	1,238.75	9,910.00	1,858.00	29.00	0%	-	12.5%	1,474.63	0.5%	58.99	0.5%	58.99	1%	117.97	1,710.57
Trowel machine	2	2,668.50	5,337.00	1,001.00	16.00	0%	-	12.5%	794.25	0.5%	31.77	0.5%	31.77	1%	63.54	921.33
Pipe Cutter/Petrol eng	4	667.00	2,668.00	500.00	8.00	10%	317.60	12.5%	436.70	0.5%	15.88	0.5%	15.88	1%	31.76	817.82
Bevel machine	1	4,117.00	4,117.00	772.00	12.00	10%	490.10	12.5%	673.89	0.5%	24.51	0.5%	24.51	1%	49.01	1,262.01
Skip	1	1,868.00	1,868.00	350.00	6.00	10%	222.40	12.5%	305.80	0.5%	11.12	0.5%	11.12	1%	22.24	572.68
Holiday detector	2	2,820.50	5,641.00	1,058.00	17.00	10%	671.60	12.5%	923.45	0.5%	33.58	0.5%	33.58	1%	67.16	1,729.37
Skips	2	2,820.50	5,641.00	1,058.00	17.00	10%	671.60	12.5%	923.45	0.5%	33.58	0.5%	33.58	1%	67.16	1,729.37
Test (Lab) Equipment	1	8,576.00	8,576.00	1,608.00	26.00	10%	1,021.00	12.5%	1,403.88	0.5%	51.05	0.5%	51.05	1%	102.1	2,629.08
Winch	1	12,235.00	12,235.00	2,294.00	36.00	0%	-	0.0%	-	0.5%	72.83	0.5%	72.83	1%	145.65	291.30

Forklift	1	23,481.00	23,481.00	4,403.00	70.00	27,954.00	0%	7,827.80	0.0%	10,763.23	0.5%	139.77	0.5%	139.77	1%	279.54	559.08	
Tires and spares	1	65,753.00	65,753.00	12,329.00	196.00	78,278.00	10%	-	12.5%	263.63	0.5%	391.39	0.5%	391.39	1%	782.78	20,156.59	
Desktop Computer	5	381.20	1,906.00	357.00	6.00	2,269.00	0%	-	12.5%	425.50	0.5%	11.35	0.5%	11.35	1%	34.04	493.58	
Laptop Computer	1	2,859.00	2,859.00	536.00	9.00	3,404.00	0%	-	12.5%	227.00	0.5%	9.08	0.5%	9.08	1%	18.16	263.32	
Printer	5	305.00	1,525.00	286.00	5.00	1,816.00	0%	-	12.5%	312.00	0.5%	12.48	0.5%	12.48	1%	24.96	361.92	
Plotter	1	2,097.00	2,097.00	393.00	6.00	2,496.00	0%	-	12.5%	343.20	0.5%	12.48	0.5%	12.48	1%	24.96	642.72	
Photocopier	1	2,097.00	2,097.00	393.00	6.00	2,496.00	10%	249.60	12.5%	343.20	0.5%	12.48	0.5%	12.48	1%	24.96	642.72	
Radio equipment	1	2,097.00	2,097.00	393.00	6.00	2,496.00	10%	249.60	12.5%	343.20	0.5%	12.48	0.5%	12.48	1%	24.96	642.72	
Spares and tyres	1	58,129.00	58,129.00	10,899.00	173.00	69,201.00	10%	6,920.10	12.5%	9,515.14	0.5%	346.01	0.5%	346.01	1%	692.01	17,619.26	
Buildozer D6	1	62,894.00	62,894.00	11,793.00	167.00	74,874.00	0%	-	12.5%	9,359.25	0.5%	374.37	0.5%	374.37	1%	748.74	10,856.73	
Crane rough-terrain	1	285,881.00	285,881.00	53,603.00	851.00	340,335.00	0%	-	12.5%	42,541.88	0.5%	1,701.68	0.5%	1,701.68	1%	3,403.36	45,355.16	
Miscel. Repair parts	1	82,320.00	82,320.00	15,435.00	245.00	98,000.00	10%	9,800.00	12.5%	13,475.00	0.5%	490.00	0.5%	490.00	1%	980.00	25,235.00	
CIVIL MATERIALS																		
Civil Repair parts	42	287.08	12,057.36	2,193.00	35.00	14,285.36	10%	1,428.54	12.5%	1,964.24	0.5%	71.43	0.5%	71.43	1%	142.8536	3,678.48	
Civil/hoop cover 60x60	62	320.74	19,885.88	3,729.00	59.00	23,673.88	10%	2,367.39	12.5%	3,255.16	0.5%	118.37	0.5%	118.37	1%	236.7388	6,096.02	
Reinforcement bars	154	1.96	301.84	57.00	1.00	359.84	20%	71.97	12.5%	53.98	0.5%	1.80	0.5%	1.80	1%	3.5984	133.14	
Additive Retarder	120	1.78	213.60	40.00	1.00	254.60	20%	50.92	12.5%	38.19	0.5%	1.27	0.5%	1.27	1%	2.546	94.20	
Marker plates	275	609.40	167,585.00	31,422.00	499.00	199,506.00	20%	39,901.20	12.5%	29,925.90	0.5%	997.53	0.5%	997.53	1%	19,950.6	73,817.22	
Paint Repair etc	33000	1.21	39,930.00	7,513.00	3.00	47,562.00	10%	4,756.20	12.5%	6,339.78	0.5%	237.81	0.5%	237.81	1%	475.62	1,005.8	
Welding consumable	38738	0.61	23,630.18	4,430.00	70.00	28,130.18	10%	2,813.02	12.5%	3,867.90	0.5%	140.65	0.5%	140.65	1%	281.3018	7,243.52	
Formwork Oil	4349	1.59	6,914.91	1,300.00	21.00	8,235.91	20%	1,647.18	12.5%	1,235.39	0.5%	41.18	0.5%	41.18	1%	82.3591	5,047.29	
Curing compounds	3624	0.37	1,340.88	252.00	4.00	1,596.88	20%	319.38	12.5%	229.53	0.5%	7.98	0.5%	7.98	1%	15.9688	41,289.9	
Coating of firmmix kits	3	1,156.33	3,468.99	660.00	10.00	4,128.99	20%	825.80	12.5%	619.35	0.5%	20.64	0.5%	20.64	1%	41,289.9	1,527.73	
Civil Miscel.	1	32,934.00	32,934.00	6,175.00	98.00	39,207.00	10%	3,920.70	12.5%	5,390.96	0.5%	196.04	0.5%	196.04	1%	392.07	10,096.80	
Water Treatment Mats																		
Lab Equip (Water Treat)	1	61,531.00	61,531.00	11,537.00	183.00	73,251.00	10%	7,325.10	12.5%	10,072.01	0.5%	366.26	0.5%	366.26	1%	732.51	18,862.13	
Water Meter 100	28	519.00	14,532.00	2,726.00	43.00	17,300.00	0%	-	12.5%	2,162.50	0.5%	86.50	0.5%	86.50	1%	173	2,508.50	
Dosing Units	3	7,623.67	22,871.01	4,288.00	68.00	27,227.01	10%	2,722.70	12.5%	3,743.71	0.5%	136.14	0.5%	136.14	1%	272.2701	7,010.96	
Chlorinators Complete	5	3,049.40	15,247.00	2,859.00	45.00	18,151.00	10%	1,815.10	12.5%	2,495.76	0.5%	90.76	0.5%	90.76	1%	181.51	4,673.63	
Pump HL 350M3/96M	3	15,791.00	47,373.00	8,882.00	141.00	56,396.00	0%	-	12.5%	7,049.50	0.5%	281.98	0.5%	281.98	1%	563.96	8,177.42	
Pump HL 576M3/96M	1	52,891.00	52,891.00	9,915.00	157.00	62,853.00	0%	-	12.5%	7,869.13	0.5%	314.77	0.5%	314.77	1%	629.53	9,128.15	
PIPE SYSTEMS																		
STEEL PIPE DN100	200	32.68	6,536.00	1,225.00	19.00	7,780.00	10%	778.00	12.5%	1,069.75	0.5%	38.90	0.5%	38.90	1%	527.34	2,003.35	
STEEL PIPE DN150	1120	39.55	44,296.00	8,306.00	132.00	52,734.00	10%	5,273.40	12.5%	7,250.93	0.5%	263.67	0.5%	263.67	1%	831,023.88	13,579.01	
STEEL Pipe Coated	34140	204.47	6,980,605.80	1,308,857.00	20,776.00	8,310,238.80	10%	831,023.88	12.5%	1,142,657.84	0.5%	41,551.19	0.5%	41,551.19	1%	2,139,886.45	27,177.42	
Galvanised Steel Pipe	300	10.05	3,015.00	565.00	9.00	3,589.00	10%	358.90	12.5%	493.49	0.5%	17.95	0.5%	17.95	1%	35.89	924.17	

UPVC Pipe DN50	400	3.05	1,220.00	229.00	4.00	1,453.00	20%	290.60	12.5%	217.95	0.5%	7.27	0.5%	7.27	1%	14.53	537.61
UPVC Pipe 110x5.3	140	5.83	816.20	153.00	2.00	971.20	20%	194.24	12.5%	145.68	0.5%	4.86	0.5%	4.86	1%	9.712	359.34
UPVC Pipe 315x15	1000	397.92	397,920.00	74,610.00	1,184.00	473,714.00	20%	94,742.80	12.5%	71,057.10	0.5%	2,368.57	0.5%	2,368.57	1%	47,371.4	175,274.18
Escalation UPVC Pipe	500	955.00	477,500.00	89,532.00	1,421.00	568,453.00	20%	113,690.60	12.5%	85,267.95	0.5%	2,842.27	0.5%	2,842.27	1%	56,845.3	210,327.61
PVC RESIN	500	1,240.00	620,000.00	75,000.00	1,163.00	696,163.00	10%	69,616.30	12.5%	95,722.41	0.5%	3,480.82	0.5%	3,480.82	1%	69,616.3	179,261.97
UPVC Pipe 450x19	11960	89.53	1,072,569.40	201,113.00	3,192.00	1,276,874.40	20%	255,374.88	12.5%	191,531.16	0.5%	6,384.37	0.5%	6,384.37	1%	127,687.44	472,443.53
PIPE VALVES/FIT																	
Bend 45 DI DN100	10	170.40	1,704.00	319.00	5.00	2,028.00	10%	202.80	12.5%	278.85	0.5%	10.14	0.5%	10.14	1%	20.28	522.21
Bend 45 DI DN150	56	243.02	13,609.12	2,552.00	41.00	16,202.12	10%	1,620.21	12.5%	2,227.79	0.5%	81.01	0.5%	81.01	1%	162.0212	4,172.05
TEE DI 400	8	1,012.00	8,096.00	1,518.00	24.00	9,638.00	10%	963.80	12.5%	1,325.23	0.5%	48.19	0.5%	48.19	1%	96.38	2,481.79
FLANGE ADAPT. 110	56	78.64	4,403.84	826.00	13.00	5,242.84	10%	524.28	12.5%	720.89	0.5%	28.21	0.5%	28.21	1%	52.4284	1,350.03
Flange ADAPT. 315	16	343.13	5,490.08	1,029.00	16.00	6,535.08	10%	653.51	12.5%	898.57	0.5%	32.68	0.5%	32.68	1%	65.3508	1,682.78
Flange ADAPT. 225	10	161.40	1,614.00	303.00	5.00	1,922.00	10%	192.20	12.5%	264.28	0.5%	9.61	0.5%	9.61	1%	19.22	494.92
Flange Adapt. 400	28	391.04	10,949.12	2,053.00	33.00	13,035.12	10%	1,303.51	12.5%	1,792.33	0.5%	65.18	0.5%	65.18	1%	130.3512	3,356.54
Flange Adapt. 600	56	471.52	26,405.12	4,951.00	79.00	31,435.12	10%	3,143.51	12.5%	4,322.33	0.5%	11.47	0.5%	11.47	1%	22.93	590.45
Spool Piece DI DN100	10	192.60	1,926.00	361.00	6.00	2,293.00	10%	229.30	12.5%	315.29	0.5%	12.53	0.5%	12.53	1%	25.06	626.31
Spool Piece DI DN150	64	246.16	15,754.24	2,954.00	47.00	18,755.24	10%	1,875.52	12.5%	2,578.85	0.5%	93.78	0.5%	93.78	1%	187.5524	4,829.47
Spool Piece DI DN400	4	635.25	2,541.00	476.00	8.00	3,025.00	10%	302.50	12.5%	415.94	0.5%	15.13	0.5%	15.13	1%	30.25	778.94
Spool Piece 600	140	562.26	78,716.40	14,759.00	234.00	93,709.40	10%	9,370.94	12.5%	12,885.04	0.5%	488.55	0.5%	488.55	1%	9,370.94	24,130.17
TEE Steel 400	31	433.00	13,423.00	2,517.00	40.00	15,980.00	10%	1,598.00	12.5%	2,197.25	0.5%	79.90	0.5%	79.90	1%	1,597.99	4,114.85
TEE Steel 600	110	578.38	63,621.80	11,929.00	189.00	75,739.80	10%	7,573.98	12.5%	10,414.22	0.5%	378.70	0.5%	378.70	1%	7,573.98	19,503.00
TEE Steel 900	6	1,070.87	6,424.02	1,205.00	19.00	7,648.02	10%	764.80	12.5%	1,051.60	0.5%	38.24	0.5%	38.24	1%	76.4602	1,969.37
Fitting Steel 600x3%	33000	7.36	242,850.00	45,525.00	723.00	289,128.00	10%	28,912.90	12.5%	39,755.24	0.5%	1,445.65	0.5%	1,445.65	1%	28,912.9	74,450.72
TEE PVC Reducer 315	21	443.95	9,322.95	1,748.00	28.00	11,098.95	20%	2,219.79	12.5%	1,664.84	0.5%	55.49	0.5%	55.49	1%	110.9895	2,810.61
Spool Piece PVC 110	56	8.86	496.16	93.00	1.00	590.16	20%	118.03	12.5%	88.52	0.5%	2.95	0.5%	2.95	1%	5.9016	218.36
Fitting UPVC 315x5%	21	119.29	2,505.09	470.00	7.00	2,992.09	20%	598.42	12.5%	447.31	0.5%	14.91	0.5%	14.91	1%	29.8209	1,103.37
Spool Piece PVC 315	8000	6.61	52,880.00	9,920.00	157.00	62,957.00	20%	12,591.40	12.5%	9,443.55	0.5%	314.79	0.5%	314.79	1%	6,295.79	23,294.09
Fitting UPVC 450x5%	11900	11.88	141,372.00	26,504.00	421.00	168,297.00	20%	33,659.40	12.5%	25,244.55	0.5%	841.49	0.5%	841.49	1%	16,829.7	62,289.89
Bends 45 UPVC 100	56	11.77	659.12	124.00	2.00	785.12	20%	157.02	12.5%	117.77	0.5%	3.93	0.5%	3.93	1%	7.8512	290.49
Saddle/attach Ins FM	10	223.00	2,230.00	420.00	7.00	2,657.00	10%	265.70	12.5%	365.34	0.5%	13.29	0.5%	13.29	1%	26.57	684.18
Step Mech Coupl. 300	2	217.00	434.00	81.00	1.00	516.00	10%	51.60	12.5%	70.95	0.5%	2.88	0.5%	2.88	1%	5.16	132.87
Step Mech Coupl. 400	2	250.00	520.00	97.00	1.00	619.00	10%	61.90	12.5%	85.11	0.5%	3.10	0.5%	3.10	1%	6.19	159.39
Step Mech Coupl. 600	14	383.00	5,362.00	1,006.00	2.00	6,368.00	10%	636.80	12.5%	878.08	0.5%	102.81	0.5%	102.81	1%	2,056.196	5,294.70
Step Mech Coupl. 900	12	1,439.33	17,271.96	3,239.00	51.00	20,561.96	10%	2,056.20	12.5%	2,827.27	0.5%	325.79	0.5%	325.79	1%	6,515.80	16,778.18
Air Valve DN50 INCL.	62	882.79	54,732.98	10,262.00	163.00	65,157.98	10%	6,515.80	12.5%	8,965.22	0.5%	5.69	0.5%	5.69	1%	11.37	292.76
Flap Valve 100	10	96.50	965.00	179.00	3.00	1,137.00	10%	113.70	12.5%	156.34	0.5%	44.49	0.5%	44.49	1%	88.988	2,291.46
Flap Valve 150	56	133.48	7,474.88	1,402.00	22.00	8,896.88	10%	889.89	12.5%	1,223.60	0.5%		0.5%		1%		

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Gate Valve 100 INCL.	10	260.80	2,608.00	489.00	8.00	3,105.00	10%	310.50	12.5%	426.94	0.5%	15.53	0.5%	15.53	0.5%	15.53	1%	31.05	799.54
Gate Valve 150 INCL.	56	404.34	22,643.04	4,246.00	67.00	26,856.04	10%	2,685.60	12.5%	3,706.46	0.5%	134.78	0.5%	134.78	0.5%	134.78	1%	269.5604	6,941.18
Gate Valve 300 INCL.	10	1,084.30	10,843.00	2,033.00	32.00	12,908.00	10%	1,290.80	12.5%	1,774.85	0.5%	64.54	0.5%	64.54	0.5%	64.54	1%	129.08	3,323.81
Gate Valve 400 INCL.	20	3,870.40	77,408.00	14,514.00	230.00	92,152.00	10%	9,215.20	12.5%	12,670.90	0.5%	460.76	0.5%	460.76	0.5%	460.76	1%	921.52	23,729.14
Gate Valve 600 INCL.	26	7,214.62	187,580.12	35,171.00	558.00	223,309.12	10%	22,330.91	12.5%	30,705.00	0.5%	1,116.55	0.5%	1,116.55	0.5%	1,116.55	1%	2233.0912	57,502.10
Pressure Red. Val 100	28	1,830.29	51,248.12	9,690.00	153.00	61,091.12	10%	6,109.11	12.5%	8,400.03	0.5%	305.46	0.5%	305.46	0.5%	305.46	1%	610.9112	15,730.96
ELECTRICAL MATS.																			
Elect Mats Miscell.	1	55,194.00	55,194.00	10,349.00	164.00	65,707.00	10%	6,570.70	12.5%	9,034.71	0.5%	328.54	0.5%	328.54	0.5%	328.54	1%	657.07	16,919.55
Starterpanel for HL pp	3	9,325.33	27,975.99	5,246.00	83.00	33,304.99	10%	3,330.50	12.5%	4,579.44	0.5%	166.52	0.5%	166.52	0.5%	166.52	1%	333.0499	8,576.03
Voltage Regulators	2	123,940.50	247,881.00	46,478.00	738.00	295,097.00	10%	29,509.70	12.5%	40,575.84	0.5%	1,475.49	0.5%	1,475.49	0.5%	1,475.49	1%	2950.97	75,987.48
Control panel for Pump	1	9,303.00	9,303.00	1,744.00	28.00	11,075.00	10%	1,107.50	12.5%	1,522.81	0.5%	55.38	0.5%	55.38	0.5%	55.38	1%	110.75	2,851.81
LV Panel	1	42,691.00	42,691.00	8,005.00	127.00	50,823.00	10%	5,082.30	12.5%	6,988.16	0.5%	254.12	0.5%	254.12	0.5%	254.12	1%	508.23	13,086.92
Cath. Prodt Anode sys.	16500	2.44	40,260.00	7,550.00	120.00	47,930.00	10%	4,793.00	12.5%	6,590.38	0.5%	239.65	0.5%	239.65	0.5%	239.65	1%	479.3	12,341.98
Remaining Mats/Equip																			
Spare Parts	1	55,020.00	55,020.00	10,316.00	164.00	65,500.00	10%	6,550.00	12.5%	9,006.25	0.5%	327.50	0.5%	327.50	0.5%	327.50	1%	655	16,866.25
Additional Pipe	1500	47.32	70,980.00	13,309.00	211.00	84,500.00	10%	8,450.00	12.5%	11,618.75	0.5%	422.50	0.5%	422.50	0.5%	422.50	1%	845	21,756.75
Fittings	84	5.90	495.60	93.00	1.00	589.60	10%	58.96	12.5%	81.07	0.5%	2.95	0.5%	2.95	0.5%	2.95	1%	5.896	151.82
Flexible Couplings	10	403.20	4,032.00	756.00	12.00	4,800.00	10%	480.00	12.5%	660.00	0.5%	24.00	0.5%	24.00	0.5%	24.00	1%	48	1,236.00
Incidental items	1	45,741.00	45,741.00	8,577.00	136.00	54,454.00	10%	5,445.40	12.5%	7,487.43	0.5%	272.27	0.5%	272.27	0.5%	272.27	1%	544.54	14,021.91
			14,323,829.60	2,644,505.00	41,947.00	17,010,291.60		1,762,159.47		2,145,113.73		85,051.41		85,051.41		85,051.41		166,699.47	4,198,130.27