

MEMORANDUM TO PARLIAMENT

SUBMITTED BY:

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

TITLE:

**REQUEST FOR APPROVAL OF TAX EXEMPTION ON ONE HUNDRED
(100) UNITS INTERCITY VDL BUSES & SPARE PARTS IMPORTED
BY THE METRO MASS TRANSIT LIMITED**

PARLIAMENT OF GHANA LIBRARY
PARLIAMENT HOUSE
OSU - ACCRA

23RD FEBRUARY, 2023

1.0 DECISION REQUIRED

1.1 Hon. Members of Parliament are respectfully requested to consider and approve the request for the waiver of Import duty, Import NHIL, Import GETFund Levy, Import VAT, EXIM Levy, Special Import Levy and COVID-19 Levy amounting to Ghana Cedi equivalent of Seven million, one hundred and ninety-one thousand, six hundred and eleven Euros, seventy-six Cents (€7,191,611.76) comprised of (€5,830,937.50) on the 100 Units Intercity VDL Buses and (€1,360,674.26) on the Spare Parts to be imported from Roeselare N.V., Roeselare of Belgium for the Metro Mass Transit Limited.

1.2 Executive approval was granted on 6th of February, 2023 for the above request, to enable this Ministry lay same before Parliament for consideration and approval in satisfaction of Article 174 (2) of the 1992 Constitution and the Exemptions Act 2022, Act 1083.

2.0 PARLIAMENTARY RESOLUTION

Parliament at its Twenty-Third sitting of the Third Meeting held on Saturday 7th November, 2020 approved by resolution the following:

- a. The Contract Agreement between the Government of the Republic of Ghana (represented by the Ministry of Transport) and VDL Bus Roeselare N.V. of Belgium for an amount of Twelve Million, One Hundred and Eighty-Two Thousand, Five Hundred Euros (€12,182,500.00) for the Procurement of 45 Intercity VDL Buses for Public Transport, Spare Part, Tools and Technical Assistance/Training Services to the Ministry of Transport;
- b. The Contract Agreement between the Government of the Republic of Ghana (represented by the Ministry of Transport) and VDL Bus Roeselare N.V. of Belgium for an amount of Eleven Million, Five Hundred and Ninety-Four Thousand, Two Hundred and Three Euros (€11,594,203.00) for Procurement of 55 intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport;
- c. A State to State Loan Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and the Government of the Kingdom of Belgium for an amount of Eight Million Euros (€8,000,000.00) to part finance the Delivery of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport;
- d. A Credendo-Covered Term Loan Facility Agreement of between the Republic of Ghana (represented by the Ministry of Finance) and Belfius Bank S.A./N.V. of Belgium for an amount of Thirteen Million, Five Hundred and Five Thousand, Five Hundred and Nineteen Euros and Fifty Cents

(€13,505,519.50) supported by an ECA Upfront Premium of One Million, Three Hundred and Twenty-three Thousand and Nineteen Euros and Fifty Cents (€1,323,019.50) to finance the Delivery of 45 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport;

- e. A Credendo-Covered Term Loan Facility Agreement between the Republic of Ghana (represented by the Ministry of Finance) and Belfius Bank S.A./N.V. of Belgium for an amount of Three Million, Nine Hundred and Eighty-Four Thousand, Five Hundred and Thirty-Three Euros and Forty-Five Cents (€3,984,533.45) supported by ECA Upfront Premium of Three Hundred and Ninety Thousand, Three Hundred and Thirty Euros and Forty-Five Cents (€390,330.45) to finance the Delivery of 55 Intercity VDL Buses between the Republic of Ghana for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport.

3.0 BACKGROUND INFORMATION

3.1. It may be recalled that following the Government's policy to promote affordable mass transportation services to urban and rural dwellers, the Metro Mass Transit Limited (MMTL) was set up.

3.2. The Policy Framework for the financing and operation of the MMTL was that Government will provide buses as well as subsidy to enable it provide relatively cheaper and affordable mass transportation services to the public as a necessary social service.

3.3. Government since the inception of the Company has provided buses to sustain its operations. According to the company, out of its nominal fleet of 1,440, only about 134 buses are currently operational. Most of the buses have reached their useful life. As a result, services are often disrupted through frequent breakdowns whilst services on most routes have been suspended.

3.4 The acquisition of the new buses and spare parts will therefore, go a long way to resuscitate the operations of the company.

4.0 PROJECT OBJECTIVE

The Project seeks to revamp the operations of MMTL in support of Government's policy to promote affordable mass transportation systems at a relatively cheaper and affordable cost to the public. It will ensure the continuous existence of the company with following strategic benefits to the development of Ghana;

- Help make transportation services relatively affordable;
- Help make transportation services accessible to all communities;
- Help reduce congestion;
- Implement free bus ride for school children at the basic level and discounted fares for the aged;
- Make bus services accessible to persons living with disability; and

- To contribute to economic growth through the promotion of trade, agriculture and tourism.

5.0 PROJECT DESCRIPTION & SCOPE

The scope of the Project is as follows:

- Supply of 45 units Intercity buses with pacific body, seating capacity of 63 + plus driver, including spare parts and tools;
- Supply of 55 units Intercity bus with pacific body, seating capacity of 63 + plus driver including spare parts and tools;
- Repair of fifty (50) broken down vehicles; and
- Training of bus drivers and maintenance staff of MMTL

6.0 JUSTIFICATION FOR TAX EXEMPTION

6.1 Clause 12 of the Contract Agreement (Taxes/Duties and Contingent Charges) signed between the Government of Ghana (represented by the Ministry of Transport) and VDL Bus Roeselare N.V. of Belgium, Schoolstraat 50, B-8800 Roeselare, Belgium specified that all taxes, including customs duties, levies, licenses and or changes of any kind at present in force or later imposed in Ghana by the Government or any authority or agency or government and which are not included in the total Contract Price shall be paid by the Purchaser.

6.2 Furthermore, Clause 4.2 (Contract price) of the Commercial Contract confirms that the goods shall be shipped CIF Port of Tema, Ghana. Upon signing the Agreement, the Government commits to abide by the terms of the Agreement.

6.3 Accordingly, per Article 174 (2) of the 1992 Constitution, the Tax Liabilities on the buses and spare parts is being submitted to Parliament for consideration and approval.

7.0 Tax Assessment

The Ghana Revenue Authority has assessed the taxes, duties and levies payable on the one hundred (100) Units VDL Intercity buses and spare parts to be procured at the Ghana Cedi equivalent of (€7,191,611.76) comprised of (€5,830,937.50) on the 100 VDL Buses and (€1,360,674.26) on the Spare Parts respectively, summarized as follows:

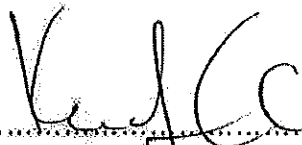
SUMMARY

Description of Goods	CIF (€)	Import Duty	COVID-19 LEVY	SIL	Import VAT	Import NHIL/ GFund	EXIM LEVY	Total €
Import of 100 Buses	19,850,000.00	992,500.00	198,500.00	397,000.00	2,754,187.50	992,500.00	496,250.00	5,830,937.50

Description of Goods	CIF (€)	Import Duty	COVID-19 LEVY	SIL	Import VAT	NHIL/ GFund	EXIM LEVY	Total €
Import of Spare Parts	3,926,703.00	380,517.60	39,267.03	78,534.06	567,852.85	196,335.15	98,167.58	1,360,674.26

8.0 CONCLUSION

Considering the anticipated benefits that the country stands to gain, Parliament is respectfully requested to consider and approve the request for tax waiver on the 100 Units Intercity VDL Buses and Spare parts, amounting to the Ghana Cedi equivalent of **€7,191,611.76**.



(KEN OFORI-ATTA)
MINISTER FOR FINANCE

ATTACHMENTS

- i. Executive Approval;
- ii. Copies of the Parliamentary Resolutions on the Loan facilities;
- iii. Copies of the Parliamentary Resolutions on Contract Agreements;
- iv. Copies of the Facility Agreements;
- v. Copy of the Contract documents; and
- vi. Tax Assessment by GRA.

Stamp: RECEIVED
MINISTRY OF FINANCE
ACCREDITED OFFICER
11/11/2020



REPUBLIC OF GHANA

OFFICE OF
THE PRESIDENT

Jubilee House, Accra
Tel: +233 (0) 302 738 600
Tel: +233 (0) 302 738 601
Digital Address: GA-000-0288

Ref. No. OPF 182/23/103
6th February, 2023

Honourable Minister,

**RE: REQUEST FOR APPROVAL OF TAX EXEMPTION ON ONE HUNDRED (100) VDL
UNITS INTERCITY BUSES & SPARE PARTS IMPORTED BY THE METRO MASS
TRANSIT LIMITED**

I refer to your letter dated 27th January, 2023, with reference number MoF/TPU/CA/MMTL/1/23, in respect of the above subject matter.

The President has granted approval for the waiver of Import Duty, Import NHIL, Import GETFund Levy, Import VAT, EXIM Levy, Special Import Levy and COVID-19 Levy amounting to Ghana Cedi equivalent of Seven Million, One Hundred and Ninety-One Thousand, Six Hundred and Eleven Euros and Seventy-Six Cents (€7,191,611.76) comprised of €5,830,937.50 on the 100 VDL Buses and €1,360,674.26 on the spare parts to be imported from Roeselare N.V., Roeselare of Belgium for the Metro Mass Transit Limited.

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

**For: SECRETARY TO THE PRESIDENT
MERCY DEBRAH-KARIKARI
SECRETARY TO THE CABINET**

**THE HON. MINISTER
MINISTRY OF FINANCE
ACCRA**

ATTN: MR. KEN OFORI-ATTA

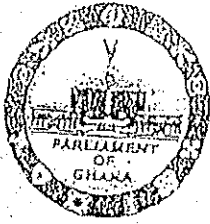
Cc: The Vice President
Jubilee House, Accra

The Chief of Staff
Jubilee House, Accra

Secretary to the Cabinet
Jubilee House, Accra

The Hon. Minister
Ministry of Transport, Accra

7 JUNE 2020



PARLIAMENTARY SERVICE

Parliament House - Accra (Ghana)

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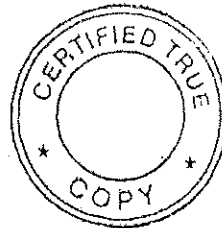
In case of reply the number and date of this letter should be quoted

My Ref. No. PS/CS/80/57

Your Ref. _____

11th November 2020

THE HON. MINISTER,
MINISTRY OF FINANCE,
ACCRA.



Hon. Minister,

CREDENDO-COVERED TERM LOAN FACILITY AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF GHANA (REPRESENTED BY THE MINISTRY OF FINANCE) AND BELFIUS BANK S.A./N.V. OF BELGIUM FOR AN AMOUNT OF THIRTEEN MILLION, FIVE HUNDRED AND FIVE THOUSAND, FIVE HUNDRED AND FIFTY CENTS (€13,505,519.50) SUPPORTED BY AN ECA UPFRONT PREMIUM OF ONE MILLION, THREE HUNDRED TWENTY-THREE THOUSAND, NINETEEN EUROS AND FIFTY CENTS (€1,323,019.50) TO FINANCE THE DELIVERY OF 45 INTERCITY VDL BUSES FOR PUBLIC TRANSPORT, SPARE PARTS, TOOLS AND TECHNICAL ASSISTANCE/TRAINING SERVICES TO THE MINISTRY OF TRANSPORT OF THE REPUBLIC OF GHANA (CONTRACT 1)

Parliament at its Twenty-Third Sitting of the Third Meeting held on Saturday, 7th November, 2020 approved by resolution, the Credendo-Covered Term Loan Facility Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and Belfius Bank S.A./N.V. of Belgium for an amount of Thirteen Million, Five Hundred and Five Thousand, Five Hundred and Nineteen Euros and Fifty Cents (€13,505,519.50) supported by an ECA Upfront Premium of One Million, Three Hundred Twenty-Three Thousand, Nineteen Euros and Fifty Cents (€1,323,019.50) to finance the Delivery of 45 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 1).

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;

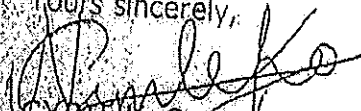
2. Pursuant to the provisions of the said Article 181 of the Constitution and Sections 55 and 56 of the Public Financial Management Act, 2016 (Act 921), at the request of the Government of the Republic of Ghana acting through the Minister responsible for Finance, there has been laid before Parliament a Credendo-Covered Term Loan Facility Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and Belfius Bank S.A./N.V. of Belgium for an amount of Thirteen Million, Five Hundred and Five Thousand, Five Hundred and Nineteen Euros and Fifty Cents (€13,505,519.50) supported by an ECA Upfront Premium of One Million, Three Hundred Twenty-Three Thousand, Nineteen Euros and Fifty Cents (€1,323,019.50) to finance the Delivery of 45 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 1).

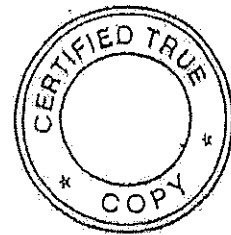
THIS HONOURABLE HOUSE HEREBY RESOLVES AS FOLLOWS:

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 Credendo-Covered Term Loan Facility Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and Belfius Bank S.A./N.V. of Belgium for an amount of Thirteen Million, Five Hundred and Five Thousand, Five Hundred and Nineteen Euros and Fifty Cents (€13,505,519.50) supported by an ECA Upfront Premium of One Million, Three Hundred Twenty-Three Thousand, Nineteen Euros and Fifty Cents (€1,323,019.50) to finance the Delivery of 45 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 1).

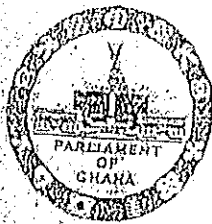
The Resolution is respectfully submitted for your appropriate action.

Yours sincerely,


CYRIL O. NSIAH
Clerk to Parliament



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



PARLIAMENTARY SERVICE

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

My Ref. No. PS/CS/50/58
Your Ref. _____

11th NOV 2020

THE HON. MINISTER,
MINISTRY OF FINANCE,
ACCRA.



Hon. Minister,

CREDENDO-COVERED TERM LOAN FACILITY AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF GHANA (REPRESENTED BY THE MINISTRY OF FINANCE) AND BELFIUS BANK S.A./N.V. OF BELGIUM FOR AN AMOUNT OF THREE MILLION, NINE HUNDRED AND EIGHTY-FOUR THOUSAND, FIVE HUNDRED AND THIRTY-THREE EUROS AND FORTY-FIVE CENTS (€3,984,533.45) SUPPORTED BY AN ECA UPFRONT PREMIUM OF THREE HUNDRED AND NINETY THOUSAND, THREE HUNDRED AND THIRTY EUROS AND FORTY-FIVE CENTS (€390,330.45) TO FINANCE THE DELIVERY OF 55 INTERCITY VDL BUSES FOR PUBLIC TRANSPORT, SPARE PARTS, TOOLS AND TECHNICAL ASSISTANCE/TRAINING SERVICES TO THE MINISTRY OF TRANSPORT OF THE REPUBLIC OF GHANA (CONTRACT 2).

Parliament at its Twenty-Third Sitting of the Third Meeting held on Saturday, 7th November, 2020 approved by resolution, the Credendo-Covered Term Loan Facility Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and Belfius Bank S.A./N.V. of Belgium for an amount of Three Million, Nine Hundred and Eighty-Four Thousand, Five Hundred and Thirty-Three Euros and Forty-Five Cents (€3,984,533.45) supported by an ECA Upfront Premium of Three Hundred and Ninety Thousand, Three Hundred and Thirty Euros and Forty-Five Cents (€390,330.45) to finance the Delivery of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 2).

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;

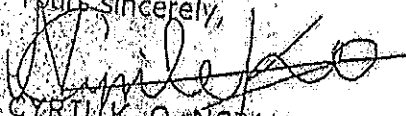
2. Pursuant to the provisions of the said Article 181 of the Constitution and Sections 55 and 56 of the Public Financial Management Act, 2016 (Act 921), at the request of the Government of the Republic of Ghana acting through the Minister responsible for Finance, there has been laid before Parliament a Credendo-Covered Term Loan Facility Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and Belfius Bank S.A./N.V. of Belgium for an amount of Three Million, Nine Hundred and Eighty-Four Thousand, Five Hundred and Thirty-Three Euros and Forty-Five Cents (€3,984,533.45) supported by an ECA Upfront Premium of Three Hundred and Ninety Thousand, Three Hundred and Thirty Euros and Forty-Five Cents (€390,330.45) to finance the Delivery of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 2).

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 Credendo-Covered Term Loan Facility Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and Belfius Bank S.A./N.V. of Belgium for an amount of Three Million, Nine Hundred and Eighty-Four Thousand, Five Hundred and Thirty-Three Euros and Forty-Five Cents (€3,984,533.45) supported by an ECA Upfront Premium of Three Hundred and Ninety Thousand, Three Hundred and Thirty Euros and Forty-Five Cents (€390,330.45) to finance the Delivery of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 2).

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 Transport.



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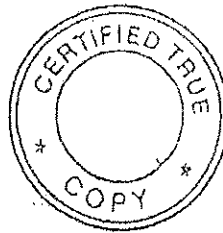
In case of reply the number and date of this letter should be quoted

My Ref. No. PS/CS/80/59

Your Ref.

1/11/20 NON-REPLY

THE HON. MINISTER,
MINISTRY OF FINANCE,
ACCRA.



Hon. Minister,

STATE-TO-STATE LOAN AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF GHANA (REPRESENTED BY THE MINISTRY OF FINANCE) AND THE GOVERNMENT OF THE KINGDOM OF BELGIUM FOR AN AMOUNT OF EIGHT MILLION EUROS (€8,000,000.00) TO PART FINANCE THE DELIVERY OF 55 INTERCITY VDL BUSES FOR PUBLIC TRANSPORT, SPARE PARTS, TOOLS AND TECHNICAL ASSISTANCE/TRAINING SERVICES TO THE MINISTRY OF TRANSPORT OF THE REPUBLIC OF GHANA (CONTRACT 2).

Parliament at its Twenty-Third Sitting of the Third Meeting held on Saturday, 7th November, 2020 approved by resolution, the State-to-State Loan Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and the Government of the Kingdom of Belgium for an amount of Eight Million Euros (€8,000,000.00) to part finance the Delivery of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 2).

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 State-to-State Loan Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and the Government of the Kingdom of Belgium

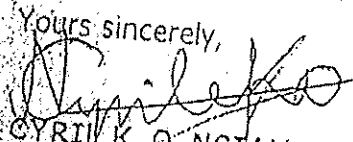
amount of Eight Million Euros (€8,000,000.00) to part finance the Delivery of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 2).

THIS HONOURABLE HOUSE HEREBY RESOLVES AS FOLLOWS:

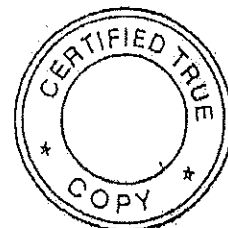
In accordance with the provisions of the said Article 181 of the Constitution and Sections 55 and 56 of the Public Financial Management Act, 2016 (Act 921), this House approves, by resolution, the State-to-State Loan Agreement between the Government of the Republic of Ghana (represented by the Ministry of Finance) and the Government of the Kingdom of Belgium for an amount of Eight Million Euros (€8,000,000.00) to part finance the Delivery of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 2).

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 Transport.





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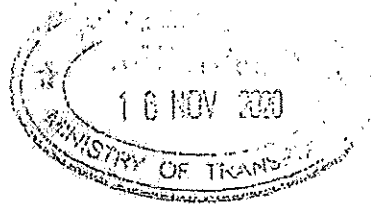
In case of reply the number and date of this letter should be quoted

My Ref. No. PS/CS/80/70

Your Ref.:

11/11 NOVEMBER 20

THE HON. MINISTER,
MINISTRY OF TRANSPORT,
ACCRA.



Hon. Minister,

CONTRACT AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF GHANA (REPRESENTED BY THE MINISTRY OF TRANSPORT) AND VDL BUS ROESELARE N.V. OF BELGIUM FOR AN AMOUNT OF TWELVE MILLION, ONE HUNDRED AND EIGHTY-TWO THOUSAND, FIVE HUNDRED EUROS (€12,182,500.00) FOR THE PROCUREMENT OF 45 INTERCITY VDL BUSES FOR PUBLIC TRANSPORT, SPARE PARTS, TOOLS AND TECHNICAL ASSISTANCE/TRAINING SERVICES TO THE MINISTRY OF TRANSPORT OF THE REPUBLIC OF GHANA (CONTRACT 1)

Parliament at its Twenty-Third Sitting of the Third Meeting held on Saturday, 7th November, 2020 approved by resolution, the Contract Agreement between the Government of the Republic of Ghana (represented by the Ministry of Transport) and VDL Bus Roeselare N.V. of Belgium for an amount of Twelve Million, One Hundred and Eighty-Two Thousand, Five Hundred Euros (€12,182,500.00) for the Procurement of 45 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 1).

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 Transport, there has been laid before Parliament the terms and conditions of a Contract Agreement between the Government of the Republic of Ghana (represented by the Ministry of Transport) and VDL Bus Roeselare N.V. of Belgium for an amount of Twelve Million, One Hundred and Eighty-Two Thousand, Five Hundred Euros (€12,182,500.00) for the Procurement of 45 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 1).

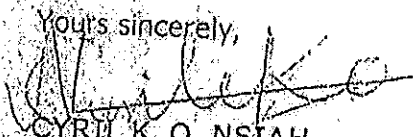
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THIS HONOURABLE HOUSE HEREBY RESOLVE AS FOLLOWS:

In accordance with the provisions of the said Article 181(5) of the Constitution, this House approves, by resolution, the Contract Agreement between the Government of the Republic of Ghana (represented by the Ministry of Transport) and VDL Bus Roeselare N.V. of Belgium for an amount of Twelve Million, One Hundred and Eighty-Two Thousand, Five Hundred Euros (€12,182,500.00) for the Procurement of 45 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 1).

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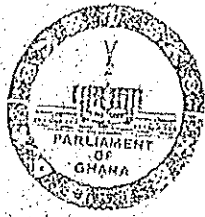


CYRIL K. O. NSIAH
Clerk to Parliament

Cc: Hon. Minister for Parliamentary Affairs.

Hon. Attorney-General and Minister for Justice.

Hon. Minister for Finance.



PARLIAMENTARY SERVICE

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. PS/5/ST/71

Your Ref:

11th November 20

THE HON. MINISTER,
MINISTRY OF TRANSPORT,
ACCRA.

Hon. Minister,

CONTRACT AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF GHANA (REPRESENTED BY THE MINISTRY OF TRANSPORT) AND VDL BUS ROESELARE N.V. OF BELGIUM FOR AN AMOUNT OF ELEVEN MILLION, FIVE HUNDRED AND NINETY-FOUR THOUSAND, TWO HUNDRED AND THREE EUROS (€11,594,203.00) FOR PROCUREMENT OF 55 INTERCITY VDL BUSES FOR PUBLIC TRANSPORT, SPARE PARTS, TOOLS AND TECHNICAL ASSISTANCE/TRAINING SERVICES TO THE MINISTRY OF TRANSPORT OF THE REPUBLIC OF GHANA (CONTRACT 2)

Parliament at its Twenty-Third Sitting of the Third Meeting held on Saturday, 7th November, 2020 approved by resolution, the Contract Agreement between the Government of the Republic of Ghana (represented by the Ministry of Transport) and VDL Bus Roeselare N.V. of Belgium for an amount of Eleven Million, Five Hundred and Ninety-Four Thousand, Two Hundred and Three Euros (€11,594,203.00) for Procurement of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 2).

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 Transport, there has been laid before Parliament the terms and conditions of a Contract Agreement between the Government of the Republic of Ghana (represented by the Ministry of Transport) and VDL Bus Roeselare N.V. of Belgium for

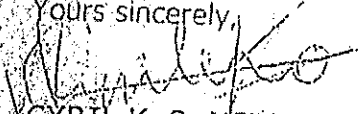
an amount of Eleven Million, Five Hundred and Ninety-Four Thousand, Two Hundred and Three Euros (€11,594,203.00) for Procurement of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 2).

THIS HONOURABLE HOUSE HEREBY RESOLVE AS FOLLOWS:

In accordance with the provisions of the said Article 181(5) of the Constitution, this House approves, by resolution, the Contract Agreement between the Government of the Republic of Ghana (represented by the Ministry of Transport) and VDL Bus Roeselare N.V. of Belgium for an amount of Eleven Million, Five Hundred and Ninety-Four Thousand, Two Hundred and Three Euros (€11,594,203.00) for Procurement of 55 Intercity VDL Buses for Public Transport, Spare Parts, Tools and Technical Assistance/Training Services to the Ministry of Transport of the Republic of Ghana (Contract 2).

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.

DATED

27th April 2021

(1) THE GOVERNMENT OF THE REPUBLIC OF GHANA
acting through the MINISTRY OF FINANCE as Borrower

- and -

(2) BELFIUS BANK SA/NV
as Lender

GHANA INTERCITY BUS
PROJECT

facility agreement for the
financing of the delivery of 45
intercity buses to the Ministry of
Transport

SECTION 6
ADDITIONAL PAYMENT OBLIGATIONS

12. TAX GROSS UP AND INDEMNITIES

12.1 Definitions

- (a) In this Agreement:
- (i) "Tax Credit" means a credit against, relief or remission for, or repayment of any Tax;
 - (ii) "Tax Deduction" means a deduction or withholding for or on account of Tax from a payment under a Finance Document, other than a FATCA Deduction; and
 - (iii) "Tax Payment" means either the increase in a payment made by the Borrower to the Lender under Clause 12.2 (*Tax gross-up*) or a payment under Clause 12.3 (*Tax indemnity*).
- (b) Unless a contrary indication appears, in this Clause 12 a reference to "determines" or "determined" means a determination made in the absolute discretion of the person making the determination.

12.2 Tax gross-up

- (a) The Borrower shall make all payments to be made by it pursuant to the Finance Documents without any Tax Deduction, unless a Tax Deduction is required by applicable law.
- (b) The Borrower shall promptly upon becoming aware that it must make a Tax Deduction (or that there is any change in the rate or the basis of a Tax Deduction) notify the Lender accordingly. Similarly, the Lender shall notify the Borrower on becoming so aware.
- (c) If a Tax Deduction is required by applicable law to be made by the Borrower, the amount of the payment due from that Borrower shall be increased to an amount which (after making any Tax Deduction) leaves an amount equal to the payment which would have been due if no Tax Deduction had been required.
- (d) If the Borrower is required to make a Tax Deduction, the Borrower shall make that Tax Deduction and any payment required in connection with that Tax Deduction within the time allowed and in the minimum amount required by applicable law.
- (e) Within 30 days of making either a Tax Deduction or any payment required in connection with that Tax Deduction, the Borrower shall deliver to the Lender evidence reasonably satisfactory to the Lender that the Tax Deduction has been made or (as applicable) any appropriate payment paid to the relevant taxing authority.

12.3 Tax Indemnity

(a) The Borrower shall, within three Business Days of demand by the Lender, pay to the Lender an amount equal to the loss, liability or cost which the Lender determines will be or has been (directly or indirectly) suffered for or on account of Tax by the Lender in respect of a Finance Document.

(b) Paragraph (a) shall not apply:

(i) with respect to any Tax assessed on the Lender:

(A) under the law of the jurisdiction in which the Lender is incorporated or, if different, the jurisdiction (or jurisdictions) in which the Lender is treated as resident for tax purposes; or

(B) under the law of the jurisdiction in which the Lender is located in respect of amounts received or receivable in that jurisdiction,

if that Tax is imposed on or calculated by reference to the net income received or receivable (but not any sum deemed to be received or receivable) by the Lender; or

(i) to the extent a loss, liability or cost is compensated for by:

(A) an increased payment under Clause 12.2 (*Tax gross-up*); or

(B) relates to a FATCA Deduction required to be made by a Party.

(c) The Lender making, or intending to make a claim under paragraph (a) above shall promptly notify the Borrower of the event which will give, or has given, rise to the claim.

12.4 Tax Credit

If the Borrower makes a Tax Payment and the Lender determines that:

(a) a Tax Credit is attributable to an increased payment of which that Tax Payment forms part, to that Tax Payment or to a Tax Deduction in consequence of which that Tax Payment was required; and

(b) the Lender has obtained and utilised that Tax Credit,

the Lender shall pay an amount to the Borrower which the Lender determines will leave it (after that payment) in the same after-Tax position as it would have been in had the Tax Payment not been required to be made by the Borrower.

12.5 Stamp taxes

Subject to applicable law, the Borrower shall procure that the Finance Documents are stamped as "exempt". Once the Finance Documents are stamped as "exempt" they will be admissible in evidence in proceedings before the courts of the Republic of Ghana.

12.6 VAT

- (a) All amounts expressed to be payable under a Finance Document by the Borrower to the Lender which (in whole or in part) constitute the consideration for any supply for VAT purposes are deemed to be exclusive of any VAT which is chargeable on that supply, and accordingly, subject to paragraph (b) below, if VAT is or becomes chargeable on any supply made by the Lender to the Borrower under a Finance Document and the Lender is required to account to the relevant tax authority for the VAT, the Borrower must pay to the Lender (in addition to and at the same time as paying any other consideration for such supply) an amount equal to the amount of the VAT (and the Lender must promptly provide an appropriate VAT invoice to the Borrower).
- (b) Where a Finance Document requires the Borrower to reimburse or indemnify the Lender for any cost or expense, the Borrower shall reimburse or indemnify (as the case may be) the Lender for the full amount of such cost or expense, including such part thereof as represents VAT, save to the extent that the Lender reasonably determines that it is entitled to credit or repayment in respect of such VAT from the relevant tax authority.
- (c) In relation to any supply made by the Lender to the Borrower under a Finance Document, if reasonably requested by the Lender, the Borrower must promptly provide the Lender with details of Borrower's VAT registration and such other information as is reasonably requested in connection with the Lender's VAT reporting requirements in relation to such supply.

12.7 FATCA Information

- (a) Subject to paragraph (c) below, each Party shall, within 10 Business Days of a reasonable request by another Party:
 - (i) confirm to that other Party whether it is:
 - (A) a FATCA Exempt Party; or
 - (B) not a FATCA Exempt Party;
 - (ii) supply to that other Party such forms, documentation and other information relating to its status under FATCA as that other Party reasonably requests for the purposes of that other Party's compliance with FATCA; and
 - (iii) supply to that other Party such forms, documentation and other information relating to its status as that other Party reasonably requests for the purposes of that other Party's compliance with any other law, regulation, or exchange of information regime.
- (b) If a Party confirms to another Party pursuant to paragraph (a)(i) above that it is a FATCA Exempt Party and it subsequently becomes aware that it is not or has ceased to be a FATCA Exempt Party, that Party shall notify that other Party reasonably promptly.

have been obtained, effected, done, fulfilled or performed and are in full force and effect.

17.7 Governing law and enforcement

- (a) The choice of the law stated to be the governing law of each Transaction Document will be recognised and enforced in the Republic of Ghana.
- (b) Any judgment obtained in relation to a Transaction Document in the jurisdiction as specified in that Transaction Document will be recognised and enforced in the Republic of Ghana.
- (c) Any arbitral award obtained in relation to a Transaction Document will be recognised and enforced in the Republic of Ghana.

17.8 Deduction of Tax

Save for withholding tax on payments of interest made to the Lender under this Agreement, the Borrower is not required under the laws of the Republic of Ghana to make any deduction for or on account of Tax from any payment it may make under any Finance Document.

17.9 No filing or stamp taxes

Under the laws of the Republic of Ghana it is not necessary that the Transaction Documents be filed, recorded or enrolled with any court or other authority in that jurisdiction or that any stamp, registration, notarial or similar Taxes or fees be paid on or in relation to the Transaction Documents or the transactions contemplated by the Transaction Documents (other than this Agreement and the Contract).

17.10 No default

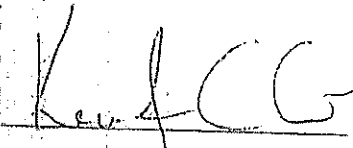
- (a) No Event of Default is continuing or might reasonably be expected to result from the making of any Utilisation or the entry into, the performance of, or any transaction contemplated by, any Transaction Document.
- (b) No other event or circumstance is outstanding which constitutes a breach or default (however described):
 - (i) under the Contract; or
 - (ii) under any other agreement or instrument which is binding on the Borrower or any Government Entity or to which its (or any Government Entity's) assets are subject which might have a Material Adverse Effect.

17.11 No misleading information

- (a) Any factual information provided by the Borrower for the purposes of the providing Facility was true and accurate in all material respects as at the date it was provided or as at the date (if any) at which it is stated.
- (b) Any financial projections delivered to the Lender have been prepared on the basis of recent historical information and on the basis of reasonable assumptions.

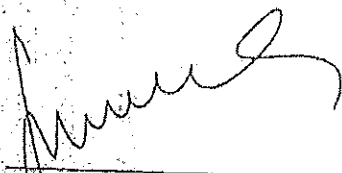
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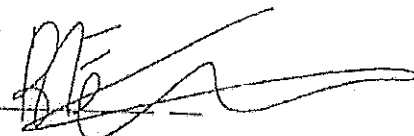
THE BORROWER
THE REPUBLIC OF GHANA,
Acting through the MINISTRY OF FINANCE



By: HON. KEN OFORI-ATTA
Address: MINISTRY OF FINANCE
P. O. BOX M 40
Attention: ACCRA

THE LENDER
BELFIUS BANK SA/NV


By: Rik CORDONNIER
Title: company lawyer


By: Bart Ferrand
Title: Head of Specialised Corporate Lending

Address: Karel Rogierplein 11, 1210 Brussels, Belgium
Attention:

AGREEMENT

BETWEEN

THE GOVERNMENT OF GHANA
REPRESENTED BY THE MINISTRY OF
TRANSPORT P.O BOX PMB, MINISTRIES POST
OFFICE, MINISTRIES, ACCRA

AND

VDL BUS ROESELARE N.V. OF BELGIUM,
SCHOOLSTRAAT 50, B-8800 ROESELARE,
BELGIUM

FOR

THE PROCUREMENT OF 45 UNITS INTERCITY
VDL BUSES, SPARE PARTS, TOOLS
MAINTENANCE EQUIPMENT AND TRAINING
SERVICES

11.5. Where the event of Force Majeure persists for more than ninety (90) consecutive calendar days, either Party may decide to terminate this Agreement by delivering to the other Party its intention to so terminate this Agreement.

11.6. The termination of this Agreement as a result of an event of Force Majeure, shall not relieve any Party of the other Party's accrued rights.

Clause 12 - Taxes/Duties and Contingent Charges

All taxes, including custom duties, levies, licenses and or changes of any kind at present in force or later imposed in Ghana by the Government or any authority or agency or government and which are not included in the total Contract Price shall be paid by the Purchaser.

Clause 13 - Default

13.1. Event of Default

Each of the following events constitutes an event of Default:

- Failure to undertake any or all of the Project within the period specified in the Agreement, or within any extension thereof agreed upon by the Parties; or
- Failure to perform any other obligation under the Agreement that has not been remedied according to the warranty clause,
- If the Supplier is declared insolvent or bankrupt by a competent court of Law,
- If the Purchaser fails to pay for the Project or any part thereof when payment is due, or within any extension thereof agreed upon by the Parties.

13.2. Remedies for Default

Remedies for Default may be:

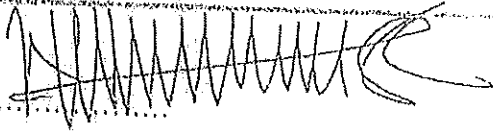
- Forfeiture of Performance Bank Guarantee
- Payment of Liquidated Damages in accordance with clause 6.6 of this Agreement
- Extension of due time to perform obligation
- Recovery of possession by Supplier of Buses, Spare Parts, Tools and Maintenance Equipment shipped
- Termination of this Agreement in accordance with Clause 14.

Clause 14 - Term and Termination

14.1. Termination

14.1.1. Either Party may terminate this Agreement by written notice to the other Party if the other Party commits a material breach of any term or provision of this Agreement and fails to remedy same within thirty (30) calendar days after written notice from the

IN WITNESS WHEREOF the Parties hereto have executed this Agreement by their
Authorized Representatives this day, month and year first above written
SIGNED STAMPED AND DELIVERED BY

Afori Asiamah 

THE MINISTER FOR TRANSPORT

For and on behalf of the Purchaser in the Presence of:

HON. MINISTER
MINISTRY OF TRANSPORT

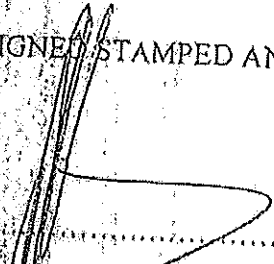
Witness

Signature: *Mabel Sagoe*


Name: *Mabel Asi Sagoe*

Designation: *As. Chief Director*

SIGNED STAMPED AND DELIVERED BY


.....
Leen Van de Voorde
Permanent representative
VDL Holding Belgium NV
Director

For and on behalf of the Supplier


.....
Peter Wouters
Director

This contract is made in two (2) originals, one for the Purchaser and one for the Supplier.

TAX EXEMPTION ASSESSMENT FOR SPARE PARTS

July 20, 2022


NO.	Part. No.	Item	Amount (€)	DD Rate	Import Duty	COVID-19	SIL	Import Vac.	Import NRRL/GETFUND	EXMI	TOTAL (€)
1	30201669	Setremblok, Protec S, Bus, DAF	458,620.00	0.05	22,931.00	4,586.20	9,172.40	63,633.53	22,931.00	11,465.50	134,719.63
2	41685995	Cilinder, veerrem, T24/24 IBV	32,200.00	0.05	1,610.00	372.00	644.00	4,467.75	1,610.00	805.00	9,458.75
3	41685996	Cilinder, veerrem, T24/24 IBV	30,360.00	0.05	1,518.00	303.60	607.20	4,212.45	1,518.00	759.00	8,918.25
4	30028313	Remiang/zadel, SA7214RC	18,400.00	0.05	920.00	184.00	368.00	2,553.75	920.00	460.00	5,405.00
5	30056414	DEURSELOI	69,000.00	0.05	3,450.00	690.00	1,380.00	9,573.75	3,450.00	1,725.00	20,268.75
6	41636988	Pomp, opvoer	17,480.00	0	-	174.80	349.60	2,316.10	874.00	437.00	4,151.50
7	41697520	Overbrenging, baars	18,400.00	0	-	184.00	368.00	2,438.00	920.00	460.00	4,370.00
8	41657429	El.leidingboom, motor	6,900.00	0.1	690.00	69.00	138.00	1,000.50	345.00	172.50	2,415.00
9	41642684	Z	55,200.00	0	-	552.00	1,104.00	7,314.00	2,760.00	1,380.00	13,110.00
10	30120793	Ruit, voor, rechts, Neoplan	13,800.00	0	-	138.00	276.00	1,828.50	690.00	345.00	3,277.50
11	30120794	Ruit, voor, links, neoplan	13,800.00	0	-	138.00	276.00	1,828.50	690.00	345.00	3,277.50
12	41352127	Uitlaatklep	74,980.00	0.1	7,498.00	749.80	1,499.60	10,872.10	3,749.00	1,874.50	26,243.00
13	41187312	Demper, trilling, 70 x 88 x 60	69,000.00	0.1	6,900.00	690.00	1,380.00	10,005.00	3,450.00	1,725.00	24,150.00
14	20297689	Unit, luchtverzorging, APU	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
15	41697023	Dynamo, 110A	4,600.00	0.1	460.00	46.00	92.00	667.00	230.00	115.00	1,610.00
16	30120778	Spiegel, buiten, links	9,200.00	0.1	920.00	92.00	184.00	1,334.00	460.00	230.00	3,220.00
17	30120779	Spiegel, buiten, rechts	9,200.00	0.1	920.00	92.00	184.00	1,334.00	460.00	230.00	3,220.00
18	41398637	Riem, V, multi, 8PK	86,940.00	0.05	4,347.00	869.40	1,738.80	12,062.93	4,347.00	2,173.50	25,588.63
19	41697321	Dynamo, 28V 36/82A	7,820.00	0	-	78.20	156.40	1,036.15	391.00	195.50	1,857.25
20	41137651	El. unit, interface, storingslamp, gas-upec	26,220.00	0.2	5,244.00	262.20	524.40	4,129.65	1,311.00	655.50	12,126.75
21	41332609	Pomp, brandstof, Hengst, H11K	18,400.00	0.05	920.00	184.00	368.00	2,553.00	920.00	460.00	5,405.00
22	41149624	Stang, stuur, 1807 x 40 x 40	10,580.00	0.05	529.00	105.80	211.60	1,467.98	529.00	264.50	3,107.88
23	41137897	Kruiskoppeling	27,600.00	0.05	1,380.00	276.00	552.00	3,829.50	1,380.00	690.00	8,107.50
24	41289202	Anker	13,800.00	0.05	690.00	138.00	276.00	1,914.75	690.00	345.00	4,053.75
25	41813541	Compressor, lucht, 2 cilinder	1,380.00	0.05	69.00	13.80	27.60	191.48	69.00	34.50	405.38
26	41625459	Set, reparatie	4,140.00	0.05	207.00	41.40	82.80	574.43	207.00	103.50	1,216.13
27	20512182	Schakelaar, stuur, links	11,960.00	0.05	598.00	119.60	239.20	1,659.45	598.00	299.00	3,513.25
28	41854591	Demper, trilling, stabilisator, 40	33,120.00	0.05	1,656.00	331.20	662.40	4,595.40	1,656.00	828.00	9,729.00
29	41191288	VEERBLAD, VEERPAAK	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
30	4168825R	Pomp, opvoer, brandstof, DMCI	2,300.00	0.05	115.00	23.00	46.00	319.13	115.00	57.50	675.63
31	41458702	Pakking, oliepan	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
32	41143275	Ventiel, parkeerrem, EBS/ESC	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
33	41435649	Filter, brandstof, watrafscheider, DAF	36,800.00	0.05	1,840.00	368.00	736.00	5,106.00	1,840.00	920.00	10,810.00
34	30044204	El. unit, vbaak, Voith, E300.1-D854.5 C4HT0R2	460.00	0.05	23.00	4.60	9.20	63.83	23.00	11.50	135.13
35	41190111	Schokdemper, 641 x 408 x 80 x R	11,500.00	0.05	575.00	115.00	230.00	1,595.63	575.00	287.50	3,378.13
36	60000117	Lamp, dimlicht, H7/24V	23,000.00	0.05	1,150.00	230.00	460.00	3,191.25	1,150.00	575.00	6,756.25
37	40633101	Afscheider, water, M14 x 1.5	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
38	30084307	Lager	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
39	2022	R Drukgroep ruil	1,840.00	0.05	92.00	18.40	36.80	255.30	92.00	46.00	540.50
40	41150049	Arm, schommel, stabilisator	4,600.00	0.05	230.00	46.00	92.00	638.25	230.00	115.00	1,351.25

41	30120771	Glas,spiegel_24V	17,940.00	0.05	897.00	179.40	358.80	2,489.18	897.00	448.50	5,269.88
42	41147665	Set,repairatie	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
43	20267615	Filter,olie,centrifugaal,DAF	46,000.00	0.05	2,300.00	460.00	920.00	6,382.50	2,300.00	1,150.00	13,512.50
44	40201571	Band, span	17,020.00	0.05	851.00	170.20	340.40	2,361.53	851.00	425.50	4,999.63
45	41194407	Droger,licht,Knorr	4,600.00	0.05	230.00	46.00	92.00	638.25	230.00	115.00	1,351.25
46	41782204	Huis	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
47	41812563	Reenschijf	5,520.00	0.05	276.00	55.20	110.40	765.90	276.00	138.00	1,621.50
48	41673078	Sensor, druks en temperatuur	13,800.00	0.05	690.00	138.00	276.00	1,914.75	690.00	345.00	4,053.75
49	40388404	Moer,flens,DAF9204,M16,staal,12	118,680.00	0.05	5,934.00	1,186.80	2,373.60	16,466.85	5,934.00	2,967.00	34,862.25
50	41150752	Meter,poeremeter	4,140.00	0.05	207.00	41.40	82.80	574.43	207.00	103.50	1,216.13
51	30028314R	Remtang/zijdel, SN7205RC	920.00	0.05	46.00	9.20	18.40	127.65	46.00	23.00	270.25
52	41159878	Moer,wiel,M22 x 1.5 x26 x 32 x +	414,000.00	0.05	20,700.00	4,140.00	8,280.00	57,442.50	20,700.00	10,350.00	121,612.50
53	30134843	Set,repairatie, compressor	4,600.00	0.05	230.00	46.00	92.00	638.25	230.00	115.00	1,351.25
54	41150350	Arm,schommel,stablisator	3,220.00	0.05	161.00	32.20	64.40	446.78	161.00	80.50	945.88
55	30017737	Spiegel, elec bediend/verwarmd	8,280.00	0.05	414.00	82.80	165.60	1,148.85	414.00	207.00	2,432.25
56	30120781	Stuur, spiegel, buiten,links	12,420.00	0.05	621.00	124.20	248.40	1,723.28	621.00	310.50	3,648.38
57	41149644	Slang, Koelwater, 2x61x230x464x120	13,800.00	0.05	690.00	138.00	276.00	1,914.75	690.00	345.00	4,053.75
58	41643772	Klep, motorren	920.00	0.05	46.00	9.20	18.40	127.65	46.00	23.00	270.25
59	30120780	Stuur,spiegel, buiten, rechts	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
60	41356457	Roel, span	2,300.00	0.05	115.00	23.00	46.00	319.13	115.00	57.50	675.63
61	40645232	Pen, cilindrisch, 25x136	27,600.00	0.05	1,380.00	276.00	552.00	3,829.50	1,380.00	690.00	8,107.50
62	41443520	Cilinder,koppeling	1,380.00	0.05	69.00	13.80	27.60	191.48	69.00	34.50	405.38
63	41793875	Relais,sarimotor	3,680.00	0.05	184.00	36.80	73.60	510.60	184.00	92.00	1,081.00
64	41149174	Klemstrop, Bx260x82xM20x70	20,700.00	0.05	1,035.00	207.00	414.00	2,872.13	1,035.00	517.50	6,080.63
65	30120322	Ontluchtingsventiel 3/2	1,380.00	0.05	69.00	13.80	27.60	191.48	69.00	34.50	405.38
66	20184439	Slot, rooddeur	4,600.00	0.05	230.00	46.00	92.00	638.25	230.00	115.00	1,351.25
67	41435558	Pomp,brandstof, unit, UPEC	460.00	0.05	23.00	4.60	9.20	63.83	23.00	11.50	135.13
68	30094435	Koppellingslager	2,300.00	0.05	115.00	23.00	46.00	319.13	115.00	57.50	675.63
69	41365084	Keering, krukas	13,800.00	0.05	690.00	138.00	276.00	1,914.75	690.00	345.00	4,053.75
70	40386930	Gewricht kogel,Cx12xM14x1,5xu	11,960.00	0.05	598.00	119.60	239.20	1,659.45	598.00	299.00	3,513.25
71	41132188	peilstok,motor, IB2175PE	3,680.00	0.05	184.00	36.80	73.60	510.60	184.00	92.00	1,081.00
72	40364581	Sensor,tacho,2159,M18xL19,8	1,840.00	0.05	92.00	18.40	36.80	255.30	92.00	46.00	540.50
73	40645234	Pen,veer,35x160	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
74	20209028	Hefboom,eib7,s-vorm	3,680.00	0.05	184.00	36.80	73.60	510.60	184.00	92.00	1,081.00
75	41151530	Klemstrop, Bx240x82xM20x70	7,360.00	0.05	368.00	73.60	147.20	1,021.20	368.00	184.00	2,162.00
76	40647006	Pen,veer,25x136	3,220.00	0.05	161.00	32.20	64.40	446.78	161.00	80.50	945.88
77	41331925	Gewricht,kogel	2,300.00	0.05	115.00	23.00	46.00	319.13	115.00	57.50	675.63
78	40098137	Pakking	13,800.00	0.05	690.00	138.00	276.00	1,914.75	690.00	345.00	4,053.75
79	30048653	Beugel,stablisator,voorras,onder	29,440.00	0.05	1,472.00	294.40	588.80	4,084.80	1,472.00	736.00	8,648.00
80	20184438	Deurbruk	16,100.00	0.05	805.00	161.00	322.00	2,233.88	805.00	402.50	4,729.38
81	20186795	Ring,afdicht,DIN7603-A,14,2X19,9,koper	460,000.00	0.05	23,000.00	4,600.00	9,200.00	63,825.00	23,000.00	11,500.00	135,125.00
82	41376586	Klep,zitting,cil,kop inlaanklep	4,600.00	0.05	230.00	46.00	92.00	638.25	230.00	115.00	1,351.25
83	20252995	Aansluiting,rest,licht,M18xL5xINW	25,000.00	0.05	1,150.00	230.00	460.00	3,191.25	1,150.00	575.00	6,756.25

84	30003529	Motor R.W.DDHK	920.00	0.05	46.00	9.20	18.40	127.65	46.00	23.00	270.25
85	40151674	Klemkoppeling knie, instelbaar, 12x1,3xM18	11,500.00	0.05	575.00	115.00	230.00	1,595.63	575.00	287.50	3,378.13
86	30011205	Gelijkgreiter	1,840.00	0.05	92.00	18.40	36.80	255.30	92.00	46.00	540.50
87	41312575	RELAIS	1,380.00	0.05	69.00	13.80	27.60	191.48	69.00	34.50	405.38
88	30197091	Veldwikkeling	920.00	0.05	46.00	9.20	18.40	127.65	46.00	23.00	270.25
89	41371361	Slang, Koelwater, 61x303x5x61	1,840.00	0.05	92.00	18.40	36.80	255.30	92.00	46.00	540.50
90	30117263	Koplamp, H.S, links/rechts, o139mm	2,760.00	0.05	138.00	27.60	55.20	382.95	138.00	69.00	810.75
91	41149621	Sensor, druk, olie, massa, M14	2,760.00	0.05	138.00	27.60	55.20	382.95	138.00	69.00	810.75
92	30048569	Gewricht, kogel, re draad M12	9,200.00	0.05	460.00	92.00	184.00	3,829.50	460.00	230.00	2,702.50
93	41270763	Pakking, flens, oliepan	27,600.00	0.05	1,380.00	276.00	552.00	3,829.50	1,380.00	690.00	8,107.50
94	41205399	Pakking, koelvoelstiofpomp	4,600.00	0.05	230.00	46.00	92.00	638.25	230.00	115.00	1,351.25
95	41197395	Ventiel, afblans, handbediend	46,000.00	0.05	2,300.00	460.00	920.00	6,382.50	2,300.00	1,150.00	13,512.50
96	40096141	PEN, ANKER	4,600.00	0.05	230.00	46.00	92.00	638.25	230.00	115.00	1,351.25
97	20231343	Kegeelager	2,300.00	0.05	115.00	23.00	46.00	319.13	115.00	57.50	675.63
98	60006193	KNIPPER-BREEDTELAMP VOORZIJD	1,380.00	0.05	69.00	13.80	27.60	191.48	69.00	34.50	405.38
99	41231055	Bout, flens, DAF9257, M12X35, staal, 10.9	46,000.00	0.05	2,300.00	460.00	920.00	6,382.50	2,300.00	1,150.00	13,512.50
100	40100315	Plug, DAF9860, M26X1.5A	5,520.00	0.05	276.00	55.20	110.40	765.90	276.00	138.00	1,621.50
101	30024699	Set, reparatie, magneetventiel	2,300.00	0.05	115.00	23.00	46.00	319.13	115.00	57.50	675.63
102	30012212	Gasveer	1,380.00	0.05	69.00	13.80	27.60	191.48	69.00	34.50	405.38
103	41664754	Ring, O, brandstiofpomp, midden, 45x2, 5, paars	9,200.00	0.05	460.00	92.00	184.00	1,276.50	460.00	230.00	2,702.50
104	41150165	Leiding, koelwater, tank	920.00	0.05	46.00	9.20	18.40	127.65	46.00	23.00	270.25
105	41312577	Tandwiel, rondsel, startmotor	460.00	0.05	23.00	4.60	9.20	63.83	23.00	11.50	135.13
106	30003221	RICHTINGAANWIJZER ORANJE VOOR EX	920.00	0.05	46.00	9.20	18.40	127.65	46.00	23.00	270.25
107	20514944	Ring, sluit, ISO7089-A, 13x24x2.5, st, 280HV	46,000.00	0.05	2,300.00	460.00	920.00	6,382.50	2,300.00	1,150.00	13,512.50
108	41745259	Handpomp	920.00	0.05	46.00	9.20	18.40	127.65	46.00	23.00	270.25
109	41450801	Dop, afscherm	3,220.00	0.05	161.00	32.20	64.40	446.78	161.00	80.50	945.88
110	20510170	Storvanger	460.00	0.05	23.00	4.60	9.20	63.83	23.00	11.50	135.13
111	40202950	Ring, sluit, ISO7089-A, 13x24x2.5, st, 280HV	46,000.00	0.05	2,300.00	460.00	920.00	6,382.50	2,300.00	1,150.00	13,512.50
112	41194639	Moer, borg, DIN980-V, M12, staal, 8	44,620.00	0.05	2,231.00	446.20	892.40	6,191.03	2,231.00	1,115.50	13,107.13
113	40286369	Bout, zeskant, DAF9266, M20x120, st, 8.8	460.00	0.05	23.00	4.60	9.20	63.83	23.00	11.50	135.13
114	41197917	Bout, tap, DIN933, M12x45, staal, 8.8	4,600.00	0.05	230.00	46.00	92.00	5,784.50	230.00	115.00	4,767.50
115	20190103	Lamp, H4	230,000.00	0.2	11,500.00	2,300.00	460.00	36,225.00	11,500.00	5,750.00	106,375.00
116	60038657	Lamp, BA15S	138,000.00	0.2	6,900.00	1,380.00	276.00	21,735.00	6,900.00	3,450.00	63,825.00
117	30000113	Gloeilamp, 21W, 24V, oranje	138,000.00	0.2	6,900.00	1,380.00	276.00	21,735.00	6,900.00	3,450.00	63,825.00
118	31120406	Lamp, H11, 24V/70W	37,403.00	0.2	1,870.15	374.03	748.06	5,890.97	1,870.15	935.08	17,298.89
119	20190106	Lamp, kogel, 4W	92,000.00	0.2	4,600.00	920.00	184.00	14,490.00	4,600.00	2,300.00	42,550.00
120	20190104	Lamp, gloei, H1, 70W	230,000.00	0.2	11,500.00	2,300.00	460.00	36,225.00	11,500.00	5,750.00	106,375.00
121	30055865	Lamp, 70W/H3	46,000.00	0.2	2,300.00	460.00	92.00	7,245.00	2,300.00	1,150.00	21,275.00
122	30190760	Koeler, water, 850x660x87	5,520.00	0.05	276.00	55.20	110.40	765.90	276.00	138.00	1,621.50
123	31037130R	Naaf, wiel, 10 gats	16,560.00	0.05	828.00	165.60	331.20	2,297.70	828.00	414.00	4,864.50
TOTAL			3,926,703.00		380,517.60	39,267.03	78,534.06	567,852.85	196,335.15	98,167.58	1,360,674.26

CERTIFICATE

TOTAL TAX LIABILITY= 1.360,674.26 €

This is to certify that the assessment given is true and correct.
 Signature:  Date: 20TH JULY, 2022

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


July 20, 2022

S/N	CHASSISNUMBER	Business Number	Fleet	CIF (EURO)	I/D Rate	Import Duty	COVID-19	SIL	Import Vat	Import NEIL/ GETFUND	EXIM	TOTAL (EURO)
1	XNL105E100A010	550-649	37831-37930	V001-100	19,850,000.00	0.05	992,500.00	198,500.00	397,000.00	2,754,187.50	496,250.00	5,830,937.50
	TOTAL			19,850,000.00		992,500.00			2,754,187.50	992,500.00	496,250.00	5,830,937.50

CERTIFICATE

TOTAL TAX LIABILITY= 5,830,937.50 EURO

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

Signature: 

Date: 20TH JULY, 2022

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

MINISTRY OF OMANA LIBRARY
TREATMENT HOUSE
DUBAI - U.A.E.