

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

REPORT OF THE JOINT COMMITTEE ON FINANCE  
AND ROADS & TRANSPORT ON THE TAX AND DUTY  
EXEMPTIONS FOR THE EXECUTION OF THE QUAY 2  
EXTENSION WORKS AT TEMA PORT

**1.0 INTRODUCTION**

The above document was laid in the House on Wednesday, 25th June 2003 pursuant to Article 174(2) of the Constitution and referred to the Finance Committee for consideration and report.

The Committee met with the Minister for Finance and Economic Planning, Hon. Yaw Osafo Maafo, Hon. Agyeman Manu, Deputy Minister of Finance & Economic Planning, Minister of Ports, Harbours and Railways, Hon. Prof. C. Ameyaw Akumfi and a technical team from the Ministries of Finance and Economic Planning and Ports, Harbours, and Railways reports as follows:

**2.0 BACKGROUND**

As part of Government's port development policy of the Gateway Project, infrastructure developments within the ports were identified as being critical to the creation of the enabling environment for Ghana to become the shipping hub of the sub region.

The increasing size of modern containers and Ro-Ro vessels calling at the port required longer and deeper berths than what the two berths at the port could offer. This situation resulted in long waiting times for vessels and in other cases the port was confronted with the

problem of accommodating two vessels (a container and a Ro-Ro vessel) at the two berths at a time.

The Port, as an ad-hoc measure resorted to the shifting of vessels to contain the problem and this has resulted to additional cost and destructive operations to the shipping lines and the port.

The Port Development Studies recommended among other things the dredging of the two deep berths at the Tema port, berths 1 and 2 to provide access to larger vessels, the extension of Quay 2 including the installation of container cranes to provide increased capacity and decrease turnaround time and to allow private sector participation in the operations of the port to secure future long term development of the Tema Port.

In implementing the recommendations made in the port development study report, the Authority divided the project into three phases.

The **first phase** comprising the dredging of berths 1 and 2 and its access channel from **8.5 metres to 11.5 metres** was executed by Boskalis International B.V. of the Netherlands at a total cost of **US\$21.4 million**. The project completed in 2000, was financed partly with an Oret Grant of **NLG9,275,000 (US\$4,550,000)** from the Netherlands Government and the balance of **(US\$16,850,000)** from Ghana Ports and Harbours own resources.

**Phase 2** comprising the Redevelopment and Extension of Quay 2 is estimated to cost about **EUR26,319,252.53** which is to be completed within a period of 23 months including five months design period.

**Phase 3** which is a long term Development of the Harbour is yet to be implemented

### **3.0 OBJECTIVES OF THE PROJECT**

The objectives of the Quay 2 extension project are as follows:

- ❖ To increase the capacity of Tema Port to accommodate modern generation vessels for improved port efficiency.
- ❖ To reduce waiting time of container and Ro-Ro vessels
- ❖ To make Tema Port competitive in the West African Sup-Region and to attract and sustain more trans shipment cargo.

### **3.1 PROJECT DESCRIPTION**

Quay 2 is to be extended by 200 metres to provide a total berth length of 570 metres with 11.5 metres draft at the south and 240 metres berth length with 10-metre draft at the north end. The entire quay is to be redeveloped into a container terminal with the installation of container cranes with allowable space for break-bulk cargo operations.

### **3.2 TAX EXEMPTION PROVISIONS IN THE THREE AGREEMENTS**

#### **COMMERCIAL LOAN AGREEMENT**

Clause 10 of the Commercial Loan Agreement deals with taxes. Clause 10.1 (i) of the Loan Agreement between HSBC and Ghana Ports and Harbours Authority signed on 31<sup>st</sup> May, 2002 states that *"all payments to be made by the Borrower hereunder shall be made without any deduction or withholding whatsoever, it being expressly represented and warranted by the Borrower that no income tax or corporation tax levied or imposed by or in Ghana is applicable to payments"* under the Loan Agreement. *List of equipment to be procured attached as Appendix I.*

Clauses 1.1.3.2 and 2.3 are made pursuant to the Loan Agreement.

Clause 1.1.3.2 of the special conditions of the Contract agreement which was signed on 15<sup>th</sup> May 2002, one of the conditions of effectiveness of the Contract Agreement is *"the receipt by the Contractor of approvals from the relevant authorities of the Republic of Ghana that the Contractor is exempted from liability for Ghanaian taxes, duties and such like items as are described in these provisions"*

Clause 1.1.3.2 *"the approval of tax and duty exemptions is a pre-requisite for the entry into force and legal effect of the Contract Agreement."* It must also be stressed that the disbursement of the Grant and the Commercial Loan cannot be made until the Contract Agreement has become effective.

Clause 2.3 of the Agreement states that the Contractor *"shall be exempted from all customs duties, taxes and surcharges which may be levied in Ghana on all materials, supplies, consumables, plant and equipment imported into Ghana for the construction of the contract as well as those things imported for the personal and office use related to the Contract"* with a proviso that *"on arrival of such materials, plant and equipment the contractor shall submit to the appropriate authorities substantiating documents which may be required provided that all the equipment and/or materials not incorporated into or expended in the execution of the works shall be re-exported after completion of the works."*

Clause 2.3 *"the contractor is to be exempted from the payment of all taxes etc. on materials, plant, equipment and fuel purchased in Ghana and required for the Contract."*

Additionally, the Contractor is to be exempted from *"payment of any taxes on profits arising out of this Contract and also income tax,*

*payroll taxes and social securities on personnel who are not citizens or permanent residents of Ghana.* Thus all custom duties, taxes and surcharges which may be levied in Ghana on all materials, supplies, consumables, plant and equipment imported into Ghana for the construction of the contract as well as those things imported for the personal and office use related to the contract with a proviso that on the arrival of such materials, plant and equipment the contractor would submit to the appropriate authorities substantiating documents which may be required provided that all the equipment and /or materials not incorporated into or expended in the execution of the works would be re-exported after completion of the works.

### **3.3 ESTIMATED TAX AND DUTY TO BE PAID**

The total value of taxes and duties including VAT on items to be imported and to be purchased locally is assessed as follows:

<b>Imported Items</b>	<b>¢</b>
(i) Construction Equipment -	7,164,585,814
(ii) Spare Parts and Consumables -	1,302,146,279
(iii) Goods and Materials -	<u>21,654,965,589</u>
Sub Total -	30,121,697,682
 Materials to be purchased Locally -	 <u>10,886,686,825</u>
 <b>TOTAL -</b>	 <b><u>¢41,008,384,507</u></b>

#### 4.0 OBSERVATIONS AND RECOMMENDATIONS

The Committee observed that the Ghana Ports and Harbours Authority had signed an agreement with Interberten B.V. of Netherlands to execute Quay Extension Project at Tema Port and this project is excluded from the payment of any taxes on profit arising out of the contract and also income tax, payroll tax, social security and personnel who are not citizens or permanent residents of Ghana.

The Committee was informed that the project is to be extended by 200 meters to provide the berth length with 10-meter draft at the north end. The entire quay is to be redeveloped into a container terminal with the installation of container cranes with allowable space for break-bulk cargo operations.

The Committee further observed that Article 7 states that *all taxes, duties and other levies of Ghana related to the activities and deliveries financed by the Grant, the Loan and Own contribution for the implementation of the Contract will be borne in full by the relevant authorities of Ghana and shall under no circumstance be disbursed out of the Grant, the Loan or Own contribution.*

The Committee was informed that the agreement has a grant element and *Article 1.2 states that "the Grant shall be used exclusively for the partial payment of the amounts to be disbursed to Interbeton B.V. pursuant to the Contract" and Article 6 states that "the Grant shall be used exclusively for the purpose of financing the activities of the Contract. The use of this Grant being exclusive to the Contract as well as limited to the agreed purposes as set forth in this Agreement, Ghana shall not assign or in any other way whatsoever transfer any of its rights under this Agreement to a third party".*

The Committee was further informed that Cabinet on 22<sup>nd</sup> August 2002, was of the view that the Loan Agreement did not require Cabinet assent and that the Ministry of Roads & Transport Memorandum be reformulated to the Ministry of Finance & Economic Planning to deal with the tax element for consideration. In the interim GPHA notified the two Ministries that tax exemption was a prerequisite for the entry of the contract agreement and urged the Ministry of Finance to explore the possibilities of obtaining the tax exemption within the shortest possible time.

On 20<sup>th</sup> September 2002 Interbeton B.V was granted a permit by the Ministry of Finance and Economic Planning to clear some listed items whilst arrangements were made to obtain parliamentary approval for the tax-exempt status of the Grant Agreement and the Contract Agreement.

The permit granted to the contractor was subsequently issued by the Commissioner in line with his authority and prerogative as the Commissioner of CEPS under sections 330 and 336 of Customs, Excise and Preventive Service (CEPS) Law, PNDCL.330 and paragraph 86 of the Code of Instructions of the Customs, Excise and Preventive Service.

The Committee further noted that the Ministry of Finance did not grant any tax exemption but approved the clearance of some items by the contractor from the port only on permit

The Committee observed that the total cost of the Part I of the project to be partly funded with the ORET facility is EURO 26,319,252 and Part II which will be funded through a commercial loan to be provided by HSBC is estimated at EURO 20,874,318 .

The Funding arrangements are as follows:

<u>Part I with ORET Support</u>	EURO
ORET GRANT (35%) - Grant	9,211,738
HSBC LOAN - Loan	11,344,505
GPHA - Own Contribution	<u>5,763,009</u>
TOTAL	<u>26,319,252</u>

Part II with Commercial Loan

HSBC	<u>20,874,318</u>
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The Committee noted that this project when completed would allow larger vessels access to the harbour and would reduce the long waiting times of vessels thereby reducing the loss of revenue as a result of this. It would also provide the harbour with container cranes that would increase the ports capacity and reduce turnover time. The Committee further noted that the project would also allow private participation in the operations of the Tema port to secure a long-term development for it.

The Committee therefore recommends that the contract should be exempted from tax and duties for a smooth and successful execution of the project and in order to avoid any increases in the cost of the work.

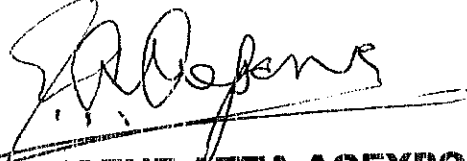
**5.0 CONCLUSION**

In view of the above, the Committee recommends to the House the adoption of its report and the approval by Resolution, the exemption from payment of duties and taxes amounting to **¢41,008,384,507** on

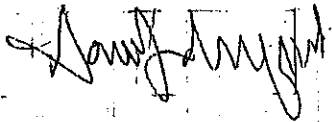


the quay 2 extension works at the Tema Port in accordance with Article 174(2) of the Constitution.

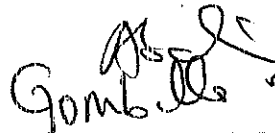
Respectfully submitted.



**HON. EUGENE ATTA AGEYPONG**  
**CHAIRMAN**  
**FINANCE COMMITTEE**



**HON. SAMUEL JOHNFIAH**  
**VICE CHAIRMAN**  
**COMMITTEE ON ROADS & TRANSPORT**



**ALHAJI IBRAHIM GOMBILLA**  
**CLERK**  
**FINANCE COMMITTEE**



**ABIGAIL ABA ANSO (MS)**  
**CLERK**  
**COMMITTEE ROADS & TRANSPORT**

**16<sup>TH</sup> JULY 2003**

## List of Goods, Materials and Equipment for Exemption from all taxes, custom duties and other levies of the Government of Ghana

Project: Quay 2 extension works Tema Port

Date: Jun-02

### Sea- and Airfreight

I	list of equipment	€16,974,000
II	list of spare/wear parts and consumables for equipment	€2,430,000
III	list of goods and materials	€7,135,000

### Local Purchase

I	list of goods and materials	€8,590,000
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Costs are excluding freight and insurance

Quay 2 extension works, Tema port

Project: Quay 2 extension works Tema port

Date: Jun-02

I List of Construction Equipment (imported)

Item	Qty	Description	Total costs
1	6	car (break)	
2	6	crew cab 4 x 2	
3	6	crew cab 4 x 4	
4	5	stationwagon 4x4	
5	4	personnel bus, 54 persons	
6	2	personnel bus, 15 persons	
			Total passenger cars €889,000
7	6	tipper truck	
8	6	truck horse for trailer	
9	2	bulk cement trailer	
10	2	(semi) lowbed trailer	
11	4	aggregate trailer	
12	6	concrete mixer truck + skid	
13	3	yard trailer	
14	3	tractor 4x2	
			Total transport equipment €1,955,000
15	4	wheel loader / integrated tool carrier	
16	1	wheel excavator	
17	2	track excavator	
18	2	bull dozer	
19	1	grader	
20	1	vibratory roller	
21	6	vibrating (compaction) plate	
22	2	backhoe	
			Total earthwork and compaction equipment €2,075,000
23	3	mobile crane	
24	4	crawler crane	
25	1 lot	crane mat	
26	1	tower crane	
27	2	grabs / clamshell	
28	3	block lifting device	
29	3	Heavy load carrier (crane) for precast yard incl. rails and accessories	
30	2	forklift	
			Total lifting equipment €5,653,000
31	2	tug boat	
32	4	barge	
33		winches (mounted on barge)	
34	1 lot	anchor and buoys	
35	1	ass. vessel / barge	
36	1	survey tower	
37	1	screeding frame (incl. accessorie)	
38	2	tremie pipe	
39	1 lot	diving equipment and diving gear	
40	3	man boat	

Quay 2 extension works, Tema port

Item	Qty	Description	Total costs
41	3	outboard engine	
42	1	floating and fixed ramp	
			<b>Total marine equipment €4,170,000</b>
43	1	concrete batching plant incl. accessories	
44	12	poker vibrator incl. hoses and cables	
45	12	engines for poker vibrator	
46	1	water cooler for concrete plant	
47	1	concrete pump	
48	1	grout pump	
49	4	mobile concrete mixer	
50	4	concrete bucket and skid	
			<b>Total concrete (placing) equipment €490,000</b>
51	5	pump	
52	1	dredging pump	
53	5	diesel welder	
54	4	light	
55	4	compressor	
56	6	generator	
57	4	(hot water) cleaner	
58	1	bar cutter	
59	1	bar bender	
60	2	hydraulic demolition hammer	
61	1	road brush	
62	1 lot	carpenter shop equipment	
63	1	piling hammer	
64	1	pile drilling equipment	
65	2	construction/building elevator	
66	1	weightbridge	
			<b>Total other equipment €989,500</b>
67	1 lot	laboratory equipment	
68	1 lot	concrete testing equipment	
69	1 lot	survey equipment	
70	1 lot	GPS and (laser) survey equipment	
71	1 lot	electrical/ mechanical testing equipment	
			<b>Total testing and survey equipment €115,000</b>
72	1	concrete paving block machine	
73	1	block bandage machine	
74	2	block placing equipment	
			<b>Total concrete paving blocks equipment €637,500</b>
<b>Total</b>			<b>€ 16,974,000</b>

# APPENDIX I

Quay 2 extension works, Tema port

Project: Quay 2 extension works Tema port

Date: Jun-02

## II List of spare/wear parts and consumables for equipment

Item	Qty	Description	Total Price
1		spare-, wearparts for cars	€80,000
2		spare-, wearparts for 4WD cars	€40,000
3		spare-, wearparts for pick-ups	€110,000
4		spare-, wearparts for earthmoving equipment	€170,000
5		spare-, wearparts for Caterpillar equipment	€235,000
6		spare-, wearparts for haulage equipment	€175,000
7		spare-, wearparts for compaction equipment	€80,000
8		spare-, wearparts for lifting equipment	€250,000
9		spare-, wearparts for floating equipment	€130,000
10		spare-, wearparts for welding equipment	€35,000
11		spare-, wearparts for generators	€55,000
12		spare-, wearparts for compressors	€35,000
13		spare-, wearparts for pumps	€35,000
14		spare-, wearparts for paving equipment	€50,000
15		spare-, wearparts for paving block machine	€80,000
16		spare-, wearparts for concrete batch plant	€85,000
17		spare-, wearparts for concreting equipment	€45,000
18		spare-, wearparts for laboratory equipment	€15,000
19		spare-, wearparts for concrete testing equipment	€15,000
20		spare-, wearparts for survey equipment	€35,000
21		spare-, wearparts for diving equipment and divers gear	€50,000
22		spare-, wearparts for handtools	€50,000
23		spare-, wearparts for concrete placing equipment	€20,000
24		spare-, wearparts for trailers (tippers, cement etc.)	€85,000
25		spare-, wearparts for winches	€70,000
26		spare-, wearparts for lights	€25,000
27		spare-, wearparts for outboard engine	€20,000
28		tyres and tubes for equipment, vehicles and cars	€145,000
29		filters	€80,000
30		electrical spare parts and consumables	€75,000
31		others	€55,000
			€2,430,000

Quay 2 extension works, Tema port

Project: Quay 2 extension works Tema port

Date: Jun-02

III List of goods and materials

Item	Qty	Description	Total Price
1		<b>Construction and Handtools</b> spades and shovels other handtools for agriculture handsaws sawblades and sawing machines files, rasps and similar tools (cutting) pliers metal cutters and similar tools pipe cutters, bold croppers, perforating punches (non) adjustable hand operated spanners drilling, threading, tapping handtools hammers, various types planes, chisels, gouches screw drivers blow lamps vices and clamps drilling and boring tools milling tools tuning tools fixing materials general store materials grinding and cutting discs lathe machines jack hammers metal spray machines drilling machines, various types spares for above others	€180,000
2		<b>Timber and plywood</b> coated plywood marine plywood uncoated marine plywood special construction timber others	€110,000
3		<b>Fencing</b> wiremesh barbed wire poles others	€15,000
4		<b>Infrastructural Materials</b> signs for roads, traffic, direction etc. roadmarking and lining materials others	€40,000
5		<b>Paint and Coatings materials</b>	€40,000

Quay 2 extension works, Tema port

	<ul style="list-style-type: none"> <li>paint</li> <li>cleaners</li> <li>thinners</li> <li>solvents</li> <li>primers</li> <li>brushes</li> <li>sandpaper</li> <li>others</li> </ul>	
6	<p><b>Lubricants</b></p> <ul style="list-style-type: none"> <li>oil</li> <li>grease</li> </ul>	€65,000
7	<p><b>Fire Fighting Equipment</b></p> <ul style="list-style-type: none"> <li>fire extinguishers</li> <li>fire blankets</li> <li>fire hydrants</li> <li>hose reels</li> <li>hoses</li> <li>others</li> </ul>	€120,000
8	<p><b>Protective Personal Equipment and Workclothing</b></p> <ul style="list-style-type: none"> <li>anoraks man made fibres</li> <li>overalls</li> <li>t-shirts</li> <li>gloves</li> <li>safety boots</li> <li>rubber boots</li> <li>helmets and hard hats</li> <li>masks, goggles, earplugs</li> <li>safety materials</li> <li>life vests</li> <li>others</li> </ul>	€125,000
9	<p><b>Electrical Equipment and Spares</b></p> <ul style="list-style-type: none"> <li>lead acid accumulators</li> <li>electric drills</li> <li>electric saws</li> <li>fuses</li> <li>automatic circuit breakers</li> <li>apparatus for protecting electrical circuits</li> <li>distribution boards</li> <li>lighting fixtures</li> <li>relays and switches</li> <li>electrical cables</li> <li>winding wire of copper</li> <li>co-axial cable</li> <li>ignition wiring sets for vehicles</li> <li>electric conductors</li> <li>spares for above</li> <li>others</li> </ul>	€250,000
10	<p><b>Camp Supplies</b></p> <ul style="list-style-type: none"> <li>kitchen and laundry equipment</li> <li>tv, radio, video sets, satellite disks etc.</li> <li>airconditioning units</li> </ul>	€75,000

Quay 2 extension works, Tema port

	<ul style="list-style-type: none"> <li>furniture</li> <li>bedding</li> <li>electrical lamps and lighting</li> <li>lamp holders</li> <li>recreation materials</li> <li>household goods</li> <li>cleaning items</li> <li>sanitary materials</li> <li>water treatment equipment and materials</li> <li>spares for above camp supplies</li> <li>personal and baby care</li> <li>personal effects</li> <li>others</li> </ul>	
11	<p><b>Office materials</b></p> <ul style="list-style-type: none"> <li>office furniture</li> <li>computers and accessories</li> <li>stationary</li> <li>(tele)communication systems</li> <li>walkie talkies (handheld radio's)</li> <li>laboratory equipment</li> <li>office stationary and consumables</li> <li>typewriters, printers, photo copiers</li> <li>cartridges, ink ribbons</li> <li>public relation materials</li> <li>calendars, diaries, desk diaries</li> <li>survey equipment</li> <li>calculators</li> <li>spares for above office materials</li> <li>cameras and films</li> <li>others</li> </ul>	€175,000
12	<p><b>Materials for Construction</b></p> <ul style="list-style-type: none"> <li>steel beams, plates, pipes, angle irons, strips etc. for construction</li> <li>bags for sand etc.</li> <li>big bags</li> <li>Cement (HFBS)</li> <li>de-bond tape</li> <li>steel rebars and meshes</li> <li>tie rods, plates, washers and (wing) nuts</li> <li>(retrievable) cones</li> <li>flex cells</li> <li>formwork and steel moulds</li> <li>formwork oil</li> <li>binding wire (tie wire)</li> <li>hesian and curing blankets</li> <li>curing compound</li> <li>concrete additives</li> <li>polythene</li> <li>PVC foil</li> <li>PVC pipes incl. glue</li> <li>shade tents and sheds</li> <li>welding rods and consumables</li> <li>geotextile</li> <li>thiomastic sealant</li> <li>chamfers for concrete</li> </ul>	€1,836,000



Quay 2 extension works, Tema port

timber spacers  
wires and ropes  
lifting gear, wires, webs  
shackles  
BFSC cement  
grout and repair mortars  
bonding agents  
crane racks and lifting baskets  
underwater leveling frame  
sheet piling incl. anchor materials  
coal tar paint  
valves and hose couplings  
other

13

**Materials for Installation or Supply**

€4,104,000

bollards 30 ton  
bollards 60 ton  
bollards 80 ton  
fenders  
crane rails and mastix  
ladders  
light stands  
pipe ducts  
cast iron pipes  
transformers  
electrical cables  
fibre optical cables  
Vessel Traffic control System (incl. hardware, software, LAN,  
aerials, Radar, radio system, etc.)  
office furniture, lockers etc.  
sanitary ware like toilets, waterheaters, showers, taps etc.  
ceiling systems  
kitchen units  
doors and iron mongery  
windows  
distribution boards  
lighting fixtures  
airconditioning system  
roofing sheeting  
permanent elevators, ladders  
electrical power cables  
communication cables  
tiles  
carpets  
vinyl tiles  
holding down bolts, washers and nuts  
geotextile  
other

€7,135,000

Quay 2 extension works, Tema port

Project: Quay 2 extension works Tema port

Date: Jun-02

#### IV List of goods and materials various companies (Ghana)

Item	Qty	Description	Total Price
1		bulk and bagged cement	€2,200,000
2		quarry materials	€2,350,000
3		precast concrete pipes / pavement blocks	€400,000
4		concrete additives	€55,000
5		rebar, binding wire etc.	€635,000
6		timber for concrete formwork and construction	€50,000
7		PVC pipes	€50,000
8		roadlining materials	€25,000
9		office equipment and materials	€150,000
10		explosives	€25,000
11		materials for construction	€650,000
12		roofing sheets	€50,000
13		miscellaneous	€350,000
14		fuel and lubricants	€1,600,000
			€8,590,000

APPENDIX II

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

Our Ref. **MOF/CEPS/Q15**

Your Ref. No.....

Tel. No.....



REPUBLIC OF GHANA

**MINISTRY OF FINANCE**  
**P. O. BOX M40**  
**ACCRA**

20<sup>TH</sup> September, 2002

**RE: TAX EXEMPTION FROM PAYMENT OF IMPORT DUTY AND VAT**

We refer to an application with reference number DG/P2/1222 dated 16<sup>th</sup> July, 2002 for exemption from payment of VAT and import duty in respect of the importation of goods and services under Section 7 of the Grant Agreement between the Government of Ghana and the Netherlands Government as well as income tax relief for expatriate staff under Clause 2.3 of the Contract Agreement between Ghana Ports and Harbours Authority and Interbeton BV.

I am directed by the Hon. Minister of Finance to inform you that approval has been granted Interbeton BV to clear the items as listed in the attachment on permit whilst the Ministry of Roads and Transport arrange to obtain Parliamentary approval for the tax exempt status of the Grant Agreement and the Contract Agreement. The Ministry of Roads and Transport would be required to pay the relevant duties and taxes from the Ministry's budget should the tax exempt application fail to receive Parliamentary approval.

**R. K. POKU KYEI**  
**SPECIAL ASSISTANT II**  
for: **MINISTER OF FINANCE**

**THE COMMISSIONER**  
**CEPS, HEAD OFFICE, ACCRA**

**THE COMMISSIONER**  
**VAT SERVICE, ACCRA**

**THE COMMISSIONER**  
**IRS, HEAD OFFICE, ACCRA**

cc: **THE HON. MINISTER**  
**MINISTRY OF FINANCE, ACCRA**

**MR. J. OSEI-ASAMOAH**  
**CHIEF DIRECTOR, MINISTRY OF ROADS &**  
**TRANSPORT, ACCRA**

**THE DIRECTOR-GENERAL**  
**G.P.H.A., TEMA**

**MR. JOHN H. G. SCHOLTE, ACCRA REPRESENTATIVE ✓**  
**INTERBETON BV, ACCRA**