

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

REPORT OF THE FINANCE COMMITTEE
ON THE LOAN AGREEMENT BETWEEN THE
GOVERNMENT OF GHANA AND THE
GOVERNMENT OF AUSTRIA THROUGH
UNICREDIT BANK AUSTRIA AG (BANK
AUSTRIA CREDITANSTALT AG) FOR AN
AMOUNT OF €7,980,000.00 FOR THE
CONSTRUCTION AND EQUIPPING OF 5
POLYCLINICS IN THE UPPER WEST
REGION.

1.0 INTRODUCTION

The Loan Agreement between the Government of Ghana and the Government of Austria through Unicredit Bank Austria AG (Bank Austria Creditanstalt AG) for an amount of €7,980,000.00 for the construction and equipping of 5 polyclinics in the Upper West Region was laid in the House on Thursday 21st October, 2010 and referred to the Finance Committee for consideration and report in accordance with article 181 of the Constitution and Order no. 171(1) of the Standing Orders of the House.

The Committee met and considered the Agreement with the Minister of Finance and Economic Planning, Hon. Dr. Kwabena Duffuor and his two deputies Hon. Seth Terkper and Hon. Fifi

Fiavi Kwetey, the Minister of Health, Hon. Dr. Benjamin Kumbuor and officials from the Ministry of Finance and Economic Planning, Ministry of Health as well as the Ghana Revenue Authority and hereby present this report to the House in accordance with Order 161(1) of the Standing Orders of the House.

2.0 BACKGROUND

Ghana has been experiencing steady improvement in the health of her people since independence. However, in the last ten years, health status indicators such as maternal health, child health, nutrition, clinical services, public health and reproductive health services have all been plateauing. Non-communicable diseases and road traffic accidents are also becoming major causes of morbidity and mortality in the country.

One of the cardinal areas of emphasis in Government's 5-year Programme of Work focuses on increasing access to healthcare. The National Health Insurance Scheme (NHIS) is helping to enhance access to health services for all citizens, especially the poor and vulnerable. The Scheme has helped to increase out-patient cases and hospital admission rates nationwide.

The First Phase of the project was implemented in the Northern Region and has been completed and handed over. This second phase is to be implemented in the Upper West Region where physical access to health care poses a great challenge. This has led to a situation where patients have to travel long distances to access healthcare. Government's policy on free antenatal and delivery services is also expected to put additional strain on the few healthcare facilities available in the Region. This project is therefore being undertaken to construct and equip 5 polyclinics in the Upper West Region with the view to helping achieve the Millennium Development Goals (MDGs) on Health.

3.0 PURPOSE OF THE LOAN

The purpose of the loan is to obtain funds for the construction and equipping of five polyclinics in the Upper West Region of Ghana as well as the provision of training of medical staff and other medical technicians/engineers of the Ghana Health Service/Ministry of Health.

4.0 TERMS OF THE LOAN

The terms of the loan are as follows:

Loan Amount	-	€7,980,000.00
Grace Period	-	4 years
Repayment Period	-	12.5 years
Maturity Period	-	16.5 years
Interest Rate	-	0.40% per annum
Commitment Fee	-	0.25% per annum
Management Fee	-	0.50% per annum
Grant Element	-	41.57%

5.0 OBSERVATIONS

The Committee was informed that under the facility, five polyclinics would be built and equipped at Babile/Birifo, Finsi, Ko, Lambussie and Wechiau; all in the Upper West Region.

It was observed that the project would help enhance physical access to healthcare in the Upper West Region which is one of the most deprived regions in the Country.

The Committee observed that in accordance with article 5.2 of the Agreement, the Government of Ghana is given the right, subject to the approval of the Austrian Export Credit Agency (OeKB), to prepay the whole or any part of the loan upon giving at least thirty calendar days' prior notice of the proposed prepayment to the Lender.

All disputes arising in connection with the Agreement shall be settled under the Rules of Conciliation and Arbitration then prevailing of the International Chamber of Commerce in Paris by three arbitrators.

The Committee was further informed that the facilities to be provided under the project would significantly strengthen the following key interventions aimed at achieving the Millennium Development Goal 4:

- High impact, rapid delivery programme
- Nutrition including breastfeeding and complementary feeding
- Expanded Programme of Immunization (EPI)
- Integrated Management of Childhood Illness (IMCI) which involves the management of severely sick children and antibiotics for diarrhea and enteric fevers at the clinical level

As to who the contractors for the project were, the Committee was informed that the project would be executed by Messrs VAMED Engineering GmbH and Co KG of Austria.

Major components of the project include civil works covering construction of consulting rooms, injection and dressing rooms, laboratories, dispensary, patient care area, office/administration and housing project involving the construction of 1 no.2 semi-detached bedroom units for each of the five polyclinic. Other component include the installation of medical equipment and the

provision of training for medical staff and medical technicians/engineers.

The Committee noted that the project is expected to generate about one hundred and fifty (150) direct jobs (both skilled and unskilled) for the people of the project area.

As to how long it would take to complete the project, the Committee was informed that the project (all civil works, installation of equipment and training) would be implemented within two years of commencement.

Some Members of the Committee expressed concern about the amount of taxes/duties needed to be waived which they said was more than 25% of the total loan amount. To them, this was particularly problematic considering government's expressed aim of cutting down on revenue lost through waivers/exemptions.

Others were also of the opinion that some of the items being imported for the project could easily be obtained locally.

Members suggested that government should consider instituting a policy which will prevent or limit the importation of items that can be obtained from local producers/sources to implement loan/donor funded projects. This they said would help boost local industries and ensure local content in public works.

6.0 TAXES AND DUTIES

In accordance with article 6.4 of the Loan Agreement, all goods and services to be procured from the Loan are to be waived/exempted from all local taxes and duties. In the absence of a waiver, the Government of Ghana would be required to pay for all the amounts expended in taxes/duties.

The total amount of taxes and duties associated with the equipment and materials to be procured/imported for the project as assessed by the Customs, Excise and Preventive Service (CEPS) *is two million, eighty-two thousand, three hundred and thirty Euros (€2,082,330.00).*

Members of the Committee noted that the tax assessment that was submitted to the House was not properly done. The Committee therefore requested the Customs, Excise and Preventive Service (CEPS) to redo the assessment and submit same to the Committee.

The Committee has since received and accepted the corrected assessment.

ATTACHMENT: Please find attached as APPENDIX the official assessment of the relevant taxes and duties conducted by CEPS.

7.0 CONCLUSION

The Committee has carefully considered the Agreement and found it to be in the best interest of health delivery in the Upper West Region and the country as a whole.

The Committee therefore recommends to the House to adopt this report and approve by Resolution, the Loan Agreement between the **Government of Ghana** and the **Government of Austria through Unicredit Bank Austria AG** (Bank Austria Creditanstalt AG) for an amount of **seven million, nine hundred and eighty thousand Euros (€7,980,000.00)** for the *construction and equipping of 5 polyclinics in the Upper West Region* in accordance with article 181 of the Constitution, sections 3 and 7

of the Loans Act, 1970 (Act 335) and the Standing Orders of the House.

Pursuant to article 174(2) of the Constitution, the Committee further recommends to the House to **approve by Resolution**, the request for the **waiver of taxes and duties** amounting to **two million, eighty-two thousand, three hundred and thirty Euros (€2,082,330.00)** in relation to the equipment and materials to be imported for the execution of the project.

Respectfully submitted.



HON. JAMES KLUTSE AVEDZI
CHAIRMAN



PEACE A. FIAWOYIFE (MS)
CLERK

4TH NOVEMBER, 2010

APPENDIX

TAX ASSESSMENT FORM

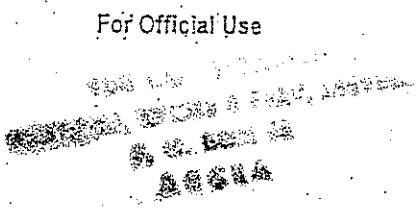
1. IMPORTER / AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
 2. INVOICE NO.: _____
 3. TIN NO.: _____
 4. FCVR NO.: _____
 5. AIRWAY BILL / BILL OF LADING NO.: _____
 6. DECLARANT NO.: _____
 7. EXCHANGE RATE: _____

Qty. (8)	Description of Goods (9)	CIF EURO	Tax Description																Total EURO (25)	
			Imp. Duty		Imp. VAT		Imp. NHIL		ECOWAS Levy		EDIF		Insp. Fee		Excise Tax IRS Withholding Tax		Processing Fee			
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)		
	15650kg DRANIX STEEL FIBRE 3150m ² EXPANDED STYROZ FORM BLOCK 30AS CONCRETE MANHOLE	302,515		10%	30,252	12.5%	41,596	2.5%	8,319	0.5%	1,513	0.5%	1,513	1%	3,025	1%	3,025			89,243

26. CERTIFICATE
 This is to certify that the assessment given is true and correct.
TOTAL TAX LIABILITY = 2,082,330 EUROS

Date: _____ Signature: _____
 Importer/Agent's Name & Designation: _____

Assessment rechecked and found correct and complete.
 Date: 02-11-10



Signature: Gideon Gley
 Officer's Name & Rank: GIDEON GLEY
ASST COLL

TAX ASSESSMENT FORM

1. IMPORTER / AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
 2. INVOICE NO.: _____ 3. TIN NO: _____ 4. FCYR NO.: _____
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Qty. (8)	Description of Goods (9)	CIF (10)	Tax Description														Total (25) Euro		
			Imp. Duty		Imp. VAT		Imp. NHIT		ECOWAS Levy		EDIF		Insp. Fee		Processing Fee				
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)
	27,895m ² PAINT 500kg PRIMER & VANISH 4599m ² ROOFING SHEET	EURO 308,460	20%	61,692	12.5%	46,269	2.5%	9,254	0.5%	1,542	0.5%	1,542	1%	3,085	1%	3,085			126,469

26. CERTIFICATE

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Signature: _____

Date: _____

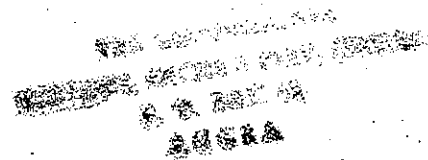
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For Official Use

Assessment rechecked and found correct and complete.

02-11-10

Date



Signature: _____

Officer's Name & Rank: GUEDON GLEY

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			Imp. Duty		Imp. VAT		Imp. NHIE		ECOWAS Levy		EDIF		Insp. Fee		Processing Fee				
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)
2,780m	FLASHINGS	1,023,278	20%	204,656	12.5%	153,492	2.5%	30,698	0.5%	5,116	0.5%	5,116	1%	10,233	1%	10,233			419,544
315m	FOAM FILLER																		
2,080m	PROFILES																		
300PCS	DOOR																		
545PCS	WINDOW																		
1500m	STEEL MESH																		
20PCS	ENDS OF FENCE																		
5PCS	MAIN GATE																		
5PCS	SLIDING DOOR																		
10PCS	SINGLE GATE																		

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Signature:

Importer/Agent's Name & Designation:

For Official Use

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02-11-10

Date

Signature: [Signature]

Officer's Name & Rank: GIDEON GLEY

ASST COLL

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			Imp. Duty		Imp. VAT		Imp. NHIT		ECOWAS Levy		EDIF		Insp. Fee		Processing Fee				
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)
	5300PCS SCREWS 3175m GASKET 405m RIDGE COVER 810m GASKET 2975m ² FLOOR TILES 2225m ² WALL TILES 2225m ² SKIRTING 2500m INSULATION 925m ² EDGE PROFILE	247,637	16%	34,764	12.5%	47,800	2.5%	9,560	0.5%	1,738	0.5%	1,738	1%	3,476	1%	3,476			102,552

26. CERTIFICATE

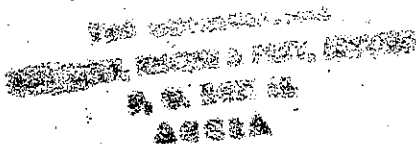
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02-11-10
Date



Signature: [Signature]
 Officer's Name & Rank: GIDEON GLEY
Asst Coll

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			Imp. Duty		Imp. VAT		Imp. NHIT		ECOWAS Levy		EDIF		Insp. Fee		IRS WITHHOLDING TAX			Processing Fee	
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)
	885m HANDRAILS & PROFILES 115m ² PROFILED SHEETS 100PS STEEL MESH 25PS WINDOWS 790m STEEL PROFILES 440PS PVC MATERIAL 1020PS FIXES & ACCESSORIES 710PS DOOR ACCESSORIES	116,608	20%	23,322	12.5%	17,491	2.5%	3,498	0.5%	583	0.5%	583	1%	1,166	1%	1,166			47,809

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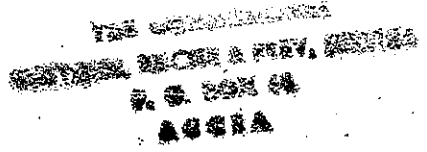
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Signature: Gideon Grey

Officer's Name & Rank: GIDEON GREY
ASST COLL

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			Imp. Duty		Imp. VAT		Imp. NHIT		ECOWAS Levy		EDIF		Insp. Fee		1RS Stamp Fee WITHHOLDING TAX		Processing Fee		
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)	
5PCS	EMERGENCY GENERATOR & ACCESSORIES	139,632	5%	6,982	12.5%	18,327	3.5%	3,665	0.5%	746	0.5%	746	1%	1,492	1%	1,492	9%	95	34,978
5PCS	UPS	9,549	0%	-	12.5%	1,194	3.5%	239	0.5%	746	0.5%	746	1%	1,492	1%	1,492	9%	95	34,978

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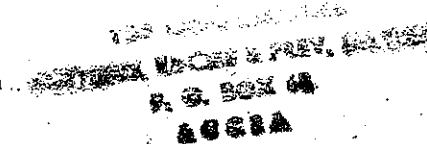
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Officer's Name & Rank: GIDEON GLEY
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			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)
	8825m PIPES 1000PS WARNING TAPE 100M CABLE TRAY 50M PROTECTION TAPE 200M DEVIDER STRIP 300M PVC DUCT 5635PS PIPE ACCESSORIES FOR INSTALLATION	12,738	20%	2,548	12.5%	1,911	2.5%	382	0.5%	64	0.5%	64	1%	127	1%	127			5,223

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Officer's Name & Rank: _____

GIDEON GLEY
ASST COLL

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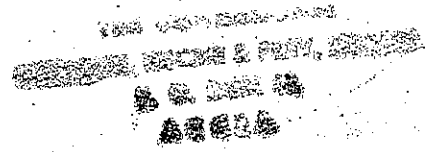
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			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)							
TWO	UNITS 4X4 VEHICLE	120,000	25%	24,000		18,000		3,600		600		600		1200		1200									
FOUR	UNITS PICK UP	120,000	5%	6,000		15,750		3,150		600		600		1200		1200									
ONE	UNIT DUMP CAR	25,000	5%	1,250	12.5%	3,281	3%	656	2.5%	125	0.5%	125	0.5%	250	1%	250	1%	250							
ONE	UNIT TCB TRUCK	60,000	5%	3,000	12.5%	7,875	3%	1,575	0	300	0.5%	300	1%	600	1%	600									
TWO	UNITS DUMPER	124,000	5%	6,200		16,275		3,255		620		620		1240		1240									

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02-11-10
 Date



Signature: [Signature]
 Officer's Name & Rank: GLETON GLEY
ASST COLL

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			Imp. Duty		Imp. VAT		Imp. NHIE		ECOWAS Levy		EDIF		Insp. Fee		IRS Excise Fee WITHHOLDING TAX		Processing Fee				
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)			
10 Pcs	PUMP FOR WATER TANK																				
10 Pcs	WATER Pump	35,126	0%	-	12.5%	4,391	2.5%	878	0.5%	176	0.5%	176	1%	351	1%	351	1%	351			6,674

26. CERTIFICATE

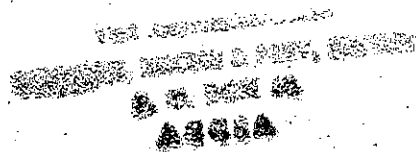
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02-11-10
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Signature: [Signature]
 Officer's Name & Rank: GABON GREY
ASST COLL

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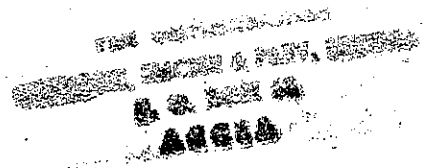
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			Imp. Duty		Imp. VAT		Imp. NHIL		ECOWAS Levy		EDIF		Insp. Fee		Exam Fee WINDING TAX			Processing Fee	
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)
	14250m POWER INSTALLATION CABLE 30PLS DISTRIBUTION BOARD 2250M WIRE 10PLS SMOKE DETECTOR 5PLS TOOLS	277,114	10%	27,711	12.5%	38,103	2.5%	7,621	0.5%	1,386	0.5%	1,386	1%	2,771	1%	2,771			81,749

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Signature: [Signature]
 Officer's Name & Rank: GIDEON GLEY
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210PCS	RAILS	275,785																				
380PCS	BRACKETS																					
155PCS	ELBOWS																					
100m	CORNER PROTECTOR																					
165PCS	DOOR SIGNS																					
5PCS	SITE PLAN																					
50PCS	ORIENTATION SIGN																					
20PCS	STREET LIGHT																					
1775PCS	ASSORTED LIGHTINGS																					
240PCS	LIGHT FITTINGS																					
																					113,073	

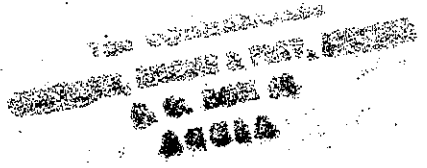
26. CERTIFICATE
 This is to certify that the assessment given is true and correct.

Date: Signature:
 Importer/Agent's Name & Designation:

For Official Use

Assessment rechecked and found correct and complete.

02-11-10
 Date



Signature: *[Signature]*
 Officer's Name & Rank: GIDEON GLEY
 ASST COLL

TAX ASSESSMENT FORM

1. IMPORTER / AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
 2. INVOICE NO.: _____
 3. TIN NO.: _____
 4. FCVR NO.: _____
 5. AIRWAY BILL / BILL OF LADING NO.: _____
 6. DECLARANT NO.: _____
 7. EXCHANGE RATE: _____

Qty. (8)	Description of Goods (9)	CIF EURO	Tax Description														Total EURO (25)					
			Imp. Duty		Imp. VAT		Imp. NHIL		ECOWAS Levy		EDIF		Insp. Fee		IRS Withholding Tax			Processing Fee				
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)			
5PCS	PRESSURE TANK	65,586																				
5PCS	SEPARATION FILTER																					
10PCS	ARMATURES																					
5SETS	ACCESSORIES & PARTS																					
5PCS	DISTRIBUTION BOARD																					
5PCS	SPARE PARTS																					
10PCS	SOLAR PANEL																					
10PCS	EXPANSION TANK																					
10PCS	BOILER																					
17PCS	SPARE PARTS																					
																					19,349	

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Importer/Agent's Name & Designation: _____

For Official Use

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02-11-10

Date

Signature: _____

Officer's Name & Rank: _____

Gideon Grey
 GIDEON GREY
 ASST COLL

TAX ASSESSMENT FORM

1. IMPORTER / AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
 2. INVOICE N^o:
 3. TIN N^o:
 4. FCVR N^o:
 5. AIRWAY BILL / BILL OF LADING N^o:
 6. DECLARANT N^o:
 7. EXCHANGE RATE:

Qty. (8)	Description of Goods (9)	CIF EURO	Tax Description																Total Euro (26)								
			Imp. Duty		Imp. VAT		Imp. NHIT		ECOWAS Levy		EDIF		Insp. Fee		Exam Fee WITHHOLDING TAX		Processing Fee										
			Rate % (19)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)									
	115PCS CEILING FAN & ACCESSORIES 500PCS HOLDER PLATES AND ACCESSORIES 500PCS BRACKETS AND ANGLE PLATES	37,499	10%	3,749	12.5%	5,156	2.5%	1,031	0.5%	188	0.5%	188	1%	375	1%	375											11,062

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Signature:

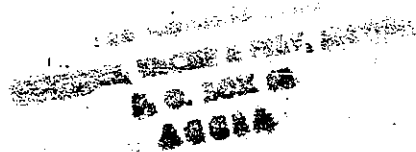
Importer/Agent's Name & Designation:

For Official Use

Assessment rechecked and found correct and complete.

02-11-10

Date



Signature: [Signature]

Officer's Name & Rank: GARON GLEY

ASST COLL

TAX ASSESSMENT FORM

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 2. INVOICE NO.: _____ 3. TIN NO.: _____ 4. FCVR NO.: _____
 5. AIRWAY BILL / BILL OF LADING NO.: _____ 6. DECLARANT NO.: _____ 7. EXCHANGE RATE: _____

Qty. (8)	Description of Goods (9)	CIF EURO	Tax Description																Total EURO (26)	
			Imp. Duty		Imp. VAT		Imp. NHIT		ECOWAS Levy		EDIF		Insp. Fee		Excise Tax WIND DUNE TAX		Processing Fee			
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)		
50PCS	WATER CLOSET	91,496	10%	9,150	12.5%	12,581	2.5%	2,516	0.5%	457	0.5%	457	1%	915	1%	915			26,991	
25PCS	WC ACCESSORIES																			
80PCS	WASH BASIN & ACCESSORIES																			
75PCS	SINK & ACCESSORIES																			
10PCS	EXHAUST FAN & ACCESSORIES																			
100M	AL FLEXIBLE PIPE & ACCESSORIES																			

26. CERTIFICATE

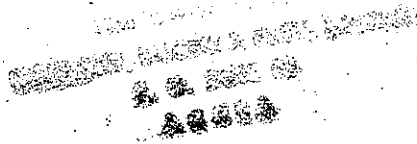
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Date: _____ Signature: _____
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02-11-10
 Date



Signature: [Signature]
 Officer's Name & Rank: GIBSON GLEY
ASST COLL

TAX ASSESSMENT FORM

1. IMPORTER / AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
 2. INVOICE NO.:
 3. TIN No.
 4. FCVR No.:
 5. AIRWAY BILL / BILL OF LADING No.:
 6. DECLARANT No.
 7. EXCHANGE RATE:

Qty. (8)	Description of Goods (9)	CIF EURO	Tax Description														Total EURO (26)				
			Imp. Duty		Imp. VAT		Imp. NHIE		ECOWAS Levy		EDIF		Insp. Fee		Processing Fee						
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)		
	5PCS PIPES & ACCESSORIES 3250M UNDERGROUND PIPE 1950M PVC PIPE 1295PCS PIPE ACCESSORIES 900M WASTE WATER PIPE 235PCS PIPE ACCESSORIES 35PCS AIRCONDITIONER 20PCS AC ACCESSORIES 5PLS REFRIGERANT FLUID	1,383,798	20%	276,760	12.5%	207,570	2.5%	41,514	0.5%	6,919	0.5%	6,919	1%	13,838	1%	13,838					567,358

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Signature:

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02-11-10

Date

Signature: *[Signature]*

Officer's Name & Rank: GIDEON GLEY
ASST COLL

TAX ASSESSMENT FORM

1. IMPORTER/AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH/VAMED
 2. INVOICE NO.: _____ 3. TIN NO.: _____ 4. FCVR NO.: _____
 5. AIRWAY BILL / BILL OF LADING NO.: _____ 6. DECLARANT NO.: _____ 7. EXCHANGE RATE: _____

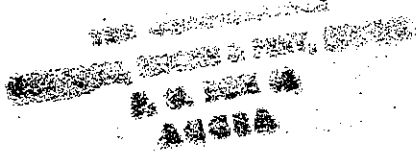
Qty. (8)	Description of Goods (9)	CIF EURO	Tax Description														Total EURO (26)					
			Imp. Duty		Imp. VAT		Imp. NHIL		ECOWAS Levy		EDIF		Insp. Fee		Excise Fee Withholding Tax			Processing Fee				
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)			
15PCS	RESUSCITATION BAG	201,549																		82,634		
20PCS	WALL CLOCK																					
105PCS	CHAIR																					
40PCS	STOOL																					
65PCS	BEAM CHAIR																					
30PCS	DESK																					
20PCS	CUPBOARD																					
10PCS	CABINET																					
15PCS	TABLE																					
45PCS	BED																					

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 Date: _____ Signature: _____
 Importer/Agent's Name & Designation: _____

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02-11-10
 Date



Signature: [Signature]
 Officer's Name & Rank: GIDEON GLEY
ASST COLL

TAX ASSESSMENT FORM

1. IMPORTER / AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
 2. INVOICE No.: _____
 3. TIN No.: _____
 4. FCVR No.: _____
 5. AIRWAY BILL / BILL OF LADING No.: _____
 6. DECLARANT No.: _____
 7. EXCHANGE RATE: _____

Qty. (8)	Description of Goods (9)	CIF EURO	Tax Description																Total EURO (26)			
			Imp. Duty		Imp. VAT		Imp. NHIT		ECOWAS Levy		EDIF		Insp. Fee		IRS Excise Tax Withholding Tax		Processing Fee					
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)				
25PCS	OXYGEN TROLLEY	35,207																		10,386		
5PCS	COLOUR TV 21"		10%	3,521	12.5%	4,841	2.5%	968	0.5%	176	0.5%	176	1%	352	1%	352						
5PCS	STRETCHER TROLLEY																					
15PCS	OTHER TROLLEYS																					
25PCS	SPHYGMOMANOMETER																					
35PCS	STETHOSCOPE																					
25PCS	THERMOMETER																					
5PCS	DIAGNOSTIC SET																					
15PCS	SCALE																					

26. CERTIFICATE

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Date: _____

Signature: _____

Importer/Agent's Name & Designation: _____

For Official Use

Assessment rechecked and found correct and complete.

02-11-10

Date

Signature: [Signature]

Officer's Name & Rank: GIDEON GREY

ASST COLL

TAX ASSESSMENT FORM

1. IMPORTER / AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
2. INVOICE No.: 3. TIN No.: 4. FCVR No.:
5. AIRWAY BILL / BILL OF LADING No.: 6. DECLARANT No.: 7. EXCHANGE RATE:

Qty. (8)	Description of Goods (9)	CIF (10)	Tax Description																Total (26) EURO			
			Imp. Duty		Imp. VAT		Imp. NHIT		ECOWAS Levy		EDIF		Insp. Fee		Exam Fee WITHHOLDING TAX		Processing Fee					
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)				
10 Pcs	REFRIGERATOR	13,501	10%	1,350		1,856		371		68		68		135		135		-				
10 Pcs	COMPUTER / PRINTER	8,957	0%	-	12.5%	1,120	2.5%	224	0.5%	45	0.5%	45	1%	90	6%	90	1%	90				
																						5,687

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Date: Signature:
Importer/Agent's Name & Designation:

Assessment rechecked and found correct and complete.
Date: 02-11-10
Date:
For Official Use
Signature:
Officer's Name & Rank: RAEON GLOY
ASST COLL

TAX ASSESSMENT FORM

1. IMPORTER / AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
 2. INVOICE NO.:
 3. TIN NO.:
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 5. AIRWAY BILL / BILL OF LADING NO.:
 6. DECLARANT NO.:
 7. EXCHANGE RATE:

Qty. (8)	Description of Goods (9)	CIF EURO	Tax Description														Total Euro (25)		
			Imp. Duty		Imp. VAT		Imp. NHIL		ECOWAS Levy		EDIF		Insp. Fee		Processing Fee				
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)
5PCS	SUCTION UNIT	72,768	20%	14,554	12.5%	10,915	2.5%	2,183	0.5%	364	0.5%	364	1%	728	1%	728			29,836
5PCS	OPERATING TABLE																		
5PCS	WASTE INCINERATION																		
10PCS	DIAGNOSTIC SET (RECHARGEABLE)																		

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 Date:

Signature:
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For Official Use

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 Date: 02-11-10

Signature: GABRIEL GLEY
 Officer's Name & Rank: GABRIEL GLEY
ASST COLL

TAX ASSESSMENT FORM

1. IMPORTER/AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
 2. INVOICE NO.: _____ 3. TIN NO.: _____ 4. FCVR NO.: _____
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Qty. (8)	Description of Goods (9)	CIF EURO	Tax Description														Total EURO (26)		
			Imp. Duty		Imp. VAT		Imp. NHIL		ECOWAS Levy		EDIF		Insp. Fee		Processing Fee				
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)
35PCS	SHELF UNIT	76,251	20%	15,250	12.5%	11,438	2.5%	2,288	0.5%	381	0.5%	381	1%	763	1%	763			31,264
5PCS	MOBILE STOOL																		
15PCS	SHELF SYSTEM																		
20PCS	BUCKET																		
25PCS	BOWL																		
5PCS	DOCTOR'S STOOL																		
5PCS	TABLE																		
5PCS	OPERATING LAMP																		
20PCS	TOURNIQUET																		

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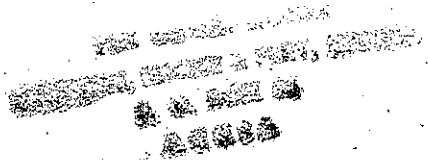
Importer/Agent's Name & Designation: _____

For Official Use

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02-11-10

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Signature: _____

Officer's Name & Rank: _____

GARDIN GLEY
ASST COLL

TAX ASSESSMENT FORM

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 2. INVOICE NO.:
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 5. AIRWAY BILL / BILL OF LADING No.:
 6. DECLARANT No.
 7. EXCHANGE RATE:

Qty. (8)	Description of Goods (9)	CIF <u>EURO</u>	Tax Description														Total <u>EURO</u> (25)						
			Imp. Duty		Imp. VAT		Imp. NHIL		ECOWAS Levy		EDIF		Insp. Fee		Excise Fee <u>IRS WITHHOLDING TAX</u>			Processing Fee					
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)				
15PCS	STATIONERY	<u>23,008</u>																		<u>9,433</u>			
10PCS	WRITING BOARD																						
15PCS	NOTICE BOARD																						
10PCS	CASH BOX																						
5PCS	LINEN																						
10PCS	TAPE MEASURE																						
15PCS	DISH																						
30PCS	BED PAN																						
10PCS	LOCKER																						

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For Official Use

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02-11-10

Date

Signature: [Signature]

Officer's Name & Rank: GREEN GLEY
Asst Col

TAX ASSESSMENT FORM

1. IMPORTER/AGENT'S NAME & ADDRESS: MINISTRY OF HEALTH / VAMED
 2. INVOICE NO.: 3. TIN NO.: 4. FCVR NO.:
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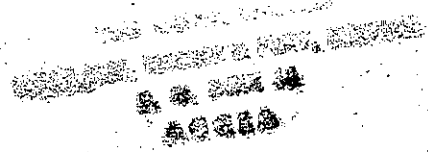
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			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)		
20PCS	EXAMINATION LAMP	157,386																		
40PCS	STAND																			
10PCS	TORCH LIGHT																			
20PCS	SHELF																			
5PCS	SUCTION UNIT		20%	31,477	12.5%	23,608	2.5%	4,722	0.5%	787	0.5%	787	1%	1,574	1%	1,574				
5PCS	COUNTER TABLET																			
10PCS	VACCINE BOX																			
5PCS	KITCH NETTE																			
5PCS	CALCULATOR																			
30PCS	TRAY																			
																				64,529

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02-11-10
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Signature: Gideon Gley
 Officer's Name & Rank: GIDEON GLEY
ASST COLL

TAX ASSESSMENT FORM

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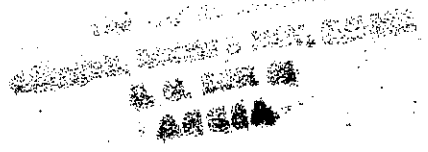
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			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)		Rate % (24)	Amount (25)	
15 Pcs	SCALE	98,038	10%	9,804	12.5%	13,480	2.5%	2,696	0.5%	490	0.5%	490	1%	980	1%	980			28,920	
5 Pcs	CLEANERS TROLLEY																			
25 Pcs	STETHOSCOPE																			
5 Pcs	INSTRUMENTS																			
5 Pcs	SPECTROPHOTOMETER																			
5 Pcs	COLORIMETER																			
5 Pcs	MICROSCOPE																			
5 Pcs	LAB ACCESSORIES																			
10 Pcs	DETECTOR																			

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 Importer/Agent's Name & Designation: _____

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Signature: [Signature]
 Officer's Name & Rank: GIDEON GLEY
Asst Com

TAX ASSESSMENT FORM

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 2. INVOICE NO.:
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			Imp. Duty		Imp. VAT		Imp. NHIL		ECOWAS Levy		EDIF		Insp. Fee		12% Withholding Tax		Processing Fee										
			Rate % (10)	Amount (11)	Rate % (12)	Amount (13)	Rate % (14)	Amount (15)	Rate % (16)	Amount (17)	Rate % (18)	Amount (19)	Rate % (20)	Amount (21)	Rate % (22)	Amount (23)	Rate % (24)	Amount (25)									
10PCS	PATIENT CHAIR	98,122																									
5PCS	FOOTREST																										
10PCS	DELIVERY BED																										
15PCS	COUCH																										
65PCS	BEDSIDE LOCKER			19,624	12.5%	14,718	2.5%	2,944	0.5%	491	0.5%	491	1%	981	1%	981											
65PCS	OVERBED TABLE																										
20PCS	COT																										
15PCS	MATTRESS																										
5PCS	FILE COVER																										

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Date

Signature: *Gordon Grey*

Officer's Name & Rank: *GORDON GREY*