

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

**REPORT OF THE FINANCE COMMITTEE ON THE REQUEST
FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, GETFUND
LEVY, IMPORT NATIONAL HEALTH INSURANCE LEVY, EXIM
LEVY, SPECIAL IMPORT LEVY, ECOWAS LEVY, AFRICAN
UNION LEVY AMOUNTING TO SIXTY-NINE MILLION, TWO
HUNDRED AND SEVENTEEN THOUSAND, EIGHT HUNDRED
AND FORTY UNITED STATES DOLLARS AND TWENTY-FOUR
CENTS (US\$69,217,840.24 [EQUIVALENT TO
GH¢351,972,717.62]) ON MATERIALS AND EQUIPMENT TO
BE PROCURED FOR THE CONSTRUCTION/REHABILITATION
OF SELECTED ROADS AND INTERCHANGES IN GHANA –
PHASE 1, UNDER THE MASTER PROJECT SUPPORT
AGREEMENT (MPSA)**

1.0 INTRODUCTION

The **request for waiver** of Import Duties, Import VAT, GETFund Levy, Import National Health Insurance Levy, EXIM Levy, Special Import Levy, ECOWAS Levy, African Union Levy amounting to **Sixty-Nine Million, Two Hundred and Seventeen Thousand, Eight Hundred and Forty United States Dollars and Twenty-Four Cents (US\$69,217,840.24 [equivalent to GH¢351,972,717.62])** on materials and equipment to be procured for the construction/rehabilitation of **Selected Roads and Interchanges in Ghana – Phase 1**, under the **Master Project Support Agreement (MPSA)** was laid in the House on

Monday 29th April, 2019 by the Deputy Minister for Finance, Hon. Kwaku Agyeman Kwarteng on behalf of the Minister for Finance.

Pursuant to Order 169 of the Standing Orders of the House, the request was *referred* to the Finance Committee for consideration and report.

The Committee met and considered the request with the Minister for Roads and Highways, Hon. Kwasi Amoako-Attah, Deputy Minister for Roads and Highways, Hon. Anthony Karbo, Deputy Minister for Finance, Hon. Kwaku Agyeman Kwarteng as well as officials from the Ministries of Finance and Roads and Highways and the Ghana Revenue Authority.

The Committee hereby presents this report to the House pursuant to Order 161(1) of the Standing Orders of the House.

2.0 BACKGROUND

The Government of the Republic of Ghana and Sinohydro Corporation Limited signed a Master Project Agreement (MPSA) on 16th May, 2018 and the EPC Agreement/Addenda executed between the Ministry of Roads and Highways and Sinohydro Corporation Limited for the construction/rehabilitation of selected roads and interchanges in Ghana, phase 1, which received Parliamentary approval on 10th December, 2018.

The following roads are the projects constituting the Phase 1 under the Master Project Support Agreement (MPSA):

- Accra Inner City Roads;
- Kumasi Inner City Roads;
- Tamale Interchange Project;
- PTC Roundabout Interchange Project, Takoradi;
- Adenta- Dodowa Dual Carriageway;
- Sunyani Inner City Roads
- Western Region and Cape Coast Inner City Roads
- Upgrading of selected Feeder Roads in Ashanti and Western Regions
- Rehabilitation of New Abirem – Ofoasekuma Road
- Hohoe –Jasikan –Dodi Pepesu Road

The above first phase projects under the MPSA cover selected roads and interchanges across the country.

The Government recognizes the importance of good road infrastructure as a critical facilitator for rapid socio-economic development of the country through the improvement of access. Good roads also facilitate mobility, reduce travel times, reduce congestion, vehicle operating cost, accidents and cost of doing business.

To ensure the operational efficiency of road transport in moving persons, goods and services within the country and with neighboring countries, the Government of Ghana has already implemented some major road infrastructure projects and continue

to source for funding to implement other critical infrastructure projects such as hospitals, bridges, interchanges, affordable housing and fishing landing sites among others in line with the Government's infrastructure development agenda.

3.0 TOTAL WAIVER REQUESTED

The total amount of taxes and duties for which waiver is being sought is the Ghana Cedi equivalent of **Sixty-Nine Million, Two Hundred and Seventeen Thousand, Eight Hundred and Forty United States Dollars and Twenty-Four Cents (US\$69,217,840.24 [equivalent to GH¢351,972,717.62])**.

ATTACHMENT: Please find attached as APPENDIX the details of the taxes and duties to be waived as calculated by the Ghana Revenue Authority (GRA).

4.0 OBSERVATIONS AND RECOMMENDATIONS

4.1 Approval of Contract Agreement

The Committee noted that Parliament on the 10th day of December, 2018 approved by resolution the Contract Agreement between the government of the Republic of Ghana and Sinohydro for the construction/rehabilitation of the selected roads covered under Phase 1 of the MPSA. This was after the Honourable House had approved the Master Project Support Agreement between the Government of Ghana and Sinohydro Corporation Limited for a total

sum of Two Billion United States Dollars (US\$2.00 billion) in July, 2018.

4.2 Project Scope

The Committee observed that the Phase 1 Projects comprise the following:

Lot No.	Description	Unit	Scope	Cost (USD)
1	Accra Inner City Roads	km	84.00	94,150,334.30
2	Kumasi Inner City Roads	km	100.00	95,788,094.82
3	Tamale Interchange Project	No.	1	46,403,732.51
4	PTC Roundabout Interchange Project, Takoradi	No.	1	68,948,113.80
5	Adenta-Dodowa Dual Carriageway	km	14.00	84,083,028.92
6	Sunyani Inner City Roads	km	39.00	57,960,394.40

7	Western Region And Cape Coast Inner City Roads	km	32.19	46,978,061.00
8	Upgrading Of The Selected Feeder Roads in Ashanti And Western Regions	km	68.00	53,681,293.62
9	Rehabilitation of New Abirem – Ofoasekuma Road	km	38.00	39,987,137.12
10	Construction Of Hohoe –Jasikan –Dodi Pepesu Road	km	66.40	58,657,689.25
	TOTAL		441.59	646,637,879.74

4.3 Project Objective

The Committee was informed that the overall objective of the Project is to address the challenges relating to poor road infrastructure in the country in order to facilitate transportation of goods and people for the socio-economic development of the country.

4.4 Expected Benefits of the Phase 1 Project

The Committee observed that the implementation of the project (Phase 1) will enhance the movement of goods and people and improve the quality of life of citizens by reducing vehicle operating costs, travel time and accident rates.

Again, the roads and interchanges to be constructed in the selected cities under the First Phase would help reduce pedestrian and vehicular congestion and reduce cost of doing business in our cities.

The rehabilitation of trunk roads and highways under the Project would improve access from our seaports to neighbouring landlocked countries in conformity with the Almaty Declarations and generally to enhance trade, regional cooperation and integration.

4.5 Need for Waiver

The Committee noted that under the Master Project Support Agreement (MPSA), the burden of taxes on the project related items is on the Employer (in this case the Government of Ghana through the Ministry of Roads and Highways).

There is therefore the need to waive the Project of the payment of taxes and duties in accordance with Article 174(2) else the government would be required to look for funds to finance the tax component due and payable to itself.

Again, the pricing calculation of the cost of the project was modeled on an exemption from taxes and duties and hence failure to waive the taxes would give rise to the need to recalculate the prices and adjust same upwards.

4.6 Multiple use of the Equipment

The Minister for Roads and Highways, Hon. Amoako-Attah explained to the Committee that Government considers the Sinohydro Facility to be one indivisible project and that the equipment to be imported would be used for construction/rehabilitation of all the selected roads and interchanges. He was therefore unable to attribute the cost of the tax waiver associated with the various equipment to any individual road or interchange to be constructed under the project.

4.7 Use of Equipment after the Project

As to what would become of the equipment after the implementation of the Project, the Committee was informed that those machinery/equipment that do get "consumed/exhausted" after the completion of the project would be sent back to their place of origin.

4.8 Conditions Precedent

The Committee sought to know the status of the conditions precedent (CPs) for the commencement of the Project. To this, the Honourable Minister for Roads and Highways explained to the

Committee that the Value for Money (VFM) Audit had been completed, Public Procurement Authority's (PPA) approval had been received, and the Drawings/Designs are presently being done.

He assured the Committee that the one major CP left is the approval of the waiver of the relevant taxes and duties and once Parliament grants same, actual construction works would commence by the end of June, 2019.

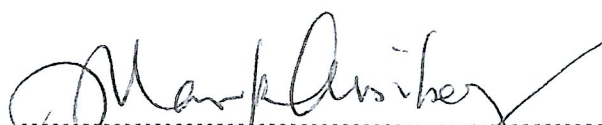
The Committee recommends to the Ministry of Roads and Highways to expedite action on the conditions precedent to ensure that the project commences without undue delays.

5.0 CONCLUSION

The Committee respectfully recommends to the House to adopt this report and *approve by resolution*, the **request for waiver** of Import Duties, Import VAT, GETFund Levy, Import National Health Insurance Levy, EXIM Levy, Special Import Levy, ECOWAS Levy, African Union Levy amounting to **Sixty-Nine Million, Two Hundred and Seventeen Thousand, Eight Hundred and Forty United States Dollars and Twenty-Four Cents (US\$69,217,840.24 [equivalent to GH¢351,972,717.62])** on materials and equipment to be procured for the construction/rehabilitation of **Selected Roads and Interchanges in Ghana – Phase 1**, under the **Master Project Support**

Agreement (MPSA) in accordance with Article 174(2) of the 1992 Constitution of the Republic of Ghana.

Respectfully submitted.



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HON. DR. MARK ASSIBEY-YEBOAH
(CHAIRMAN, FINANCE COMMITTEE)



.....
MS. EVELYN BREFO-BOATENG
(CLERK, FINANCE COMMITTEE)

30TH APRIL, 2019

TAX ASSESSMENT

IMPORTER:MINISTRY OF ROADS & HIGHWAYS/SINOHYDRO CORPORATION LTD/CONSTRUCTION OF PRIORITY INFRASTRUCTURE PROJECTS

Description of Goods	unit	Qty	CIF (USD)	I/D Rate	Import Duty	NHIL/Gfund 5%	Import VAT 12.5%	AU Levy 0.2%	Eco Levy 0.5%	EXIM 0.75%	SIL	TOTAL (USD)
Earth Equipment												
Bulldozer	SET	2	1,887,200.00	5%	94360	0	0	3774	9436	14154	0	121,72
Bulldozer	SET	1	318,000.00	5%	15900	0	0	636	1590	2385	0	20,51
Excavator	SET	4	1,491,000.00	5%	74550	0	0	2982	7455	11183	0	96,17
Excavator	SET	7	2,183,000.00	5%	109150	0	0	4366	10915	16373	0	140,80
Backhoe	SET	5	693,000.00	5%	34650	0	0	1386	3465	5198	0	44,69
Loader	SET	4	1,877,400.00	5%	93870	0	0	3755	9387	14081	0	121,09
Roller	SET	5	1,435,500.00	5%	71775	0	0	2871	7178	10766	0	92,59
Hand Roller	SET	10	370,000.00	5%	18500	0	0	740	1850	2775	0	23,89
Grader	SET	6	4,377,600.00	5%	218880	0	0	8755	21888	32832	0	282,31
Hydraulic Jack Hammer	SET	3	214,200.00	5%	10710	0	0	428	1071	1607	0	13,81
Crushing System	SET	2	1,700,000.00	5%	85000	0	0	3400	8500	12750	0	109,61
Transport Equipment												
Tipper	SET	18	1,470,000.00	5%	73500	77175	202584	29400	7350	11025	29400	430,4
Tipper	SET	20	2,108,000.00	5%	105400	110670	290509	42160	10540	15810	42160	617,2
Concrete Mixer Truck	SET	8	474,600.00	5%	23730	24917	65406	9492	2373	3560	9492	138,9
Lifting Equipment												
Crane	SET	1	608,900.00	5%	30445	0	0	1218	3045	4567	0	39,1
Crane	SET	1	398,700.00	5%	19935	0	0	797	1994	2990	0	25,1
Crane	SET	2	642,800.00	5%	32140	0	0	1286	3214	4821	0	41,1
Crane	SET	6	1,047,000.00	5%	52350	0	0	2094	5235	7853	0	67,1
Crane	SET	1	114,700.00	5%	5735	0	0	229	574	860	0	7,1

Mobile Crane	SET	10	949,000.00	5%	47450	0	0	1898	4745	7118	0	61,21
Mobile Crane	SET	10	610,200.00	5%	30510	0	0	1220	3051	4577	0	39,35
Forklift	SET	2	224,440.00	5%	11222	0	0	449	1122	1683	0	14,47
Concrete Equipment												
Concrete Batching System	SET	2	2,064,600.00	5%	103230	0	0	4129	10323	15485	0	133,16
Cooling System	SET	2	797,000.00	5%	39850	0	0	1594	3985	5978	0	51,40
Concrete Batching Plant	SET	6	793,800.00	5%	39690	0	0	1588	3969	5954	0	51,20
Diesel Concrete Mixer	SET	20	168,960.00	5%	8448	0	0	338	845	1267	0	10,89
Pump Truck	SET	4	1,149,200.00	5%	57460	0	0	2298	5746	8619	0	74,12
Concrete Trailer Pump	SET	2	253,600.00	5%	12680	0	0	507	1268	1902	0	16,35
Stretching Equipment	SET	2	196,600.00	5%	9830	0	0	393	983	1475	0	12,68
Wind Supply Equipment												
Air Compressor	SET	2	180,800.00	10%	18080	9944	26103	3616	904	1356	0	60,00
Air Compressor	SET	10	383,500.00	10%	38350	21093	55368	7670	1918	2876	0	127,27
Air Compressor	SET	5	137,160.00	10%	13716	7544	19802	2743	686	1029	0	45,52
Drilling Equipment												
Pneumatic Drill	SET	18	12,240.00	5%	612	0	0	24	61	92	0	78
Pile Driver	SET	2	1,069,200.00	5%	53460	0	0	2138	5346	8019	0	68,96
Road Pavement Construction Equipment												
Asphalt Concrete Batching System	SET	2	1,505,600.00	5%	75280	0	0	3011	7528	11292	0	97,11
Asphalt Paver	SET	2	435,400.00	5%	21770	0	0	871	2177	3266	0	28,08
Tandem Vibratory Roller	SET	3	505,800.00	5%	25290	0	0	1012	2529	3794	0	32,62
Tyre Roller	SET	7	376,840.00	5%	18842	0	0	754	1884	2826	0	24,30
Asphalt Distributor	SET	2	435,200.00	5%	21760	0	0	870	2176	3264	0	28,07

Asphalt Dumping Equipment	SET	3	382,380.00	5%	19119	0	0	765	1912	2868	0	24,664
Synchronous Surface Dressing Equipment	SET	5	487,600.00	5%	24380	0	0	975	2438	3657	0	31,450
Bitumen Tank	SET	8	174,300.00	5%	8715	0	0	349	872	1307	0	11,242
Road Miller	SET	4	538,740.00	5%	26937	0	0	1077	2694	4041	0	34,749
Road Marker Equipment	SET	4	40,440.00	5%	2022	0	0	81	202	303	0	2,608
Testing Equipment												
Concrete Strength Test Equipment	LOT	1	96,200.00	5%	4810	5051	13258	1924	481	722	1924	28,160
Steel Bar Strength Test Equipment	LOT	1	87,600.00	5%	4380	4599	12072	1752	438	657	1752	25,650
Bitumen Test Equipment	LOT	1	602,200.00	5%	30110	31616	82991	12044	3011	4517	12044	176,330
Cement Test Equipment	LOT	1	89,000.00	5%	4450	4673	12265	1780	445	668	1780	26,060
Crush Stone Sieve Equipment	LOT	1	420,000.00	5%	21000	22050	57881	8400	2100	3150	8400	122,980
Concrete Vibration Machine	SET	11	96,690.00	5%	4835	0	0	1934	483	725	0	7,970
Thermostat Incubator	SET	9	69,525.00	5%	3476	0	0	1391	348	521	0	5,730
Resiliometer	SET	9	83,160.00	5%	4158	4366	11460	1663	416	624	1663	24,310
Balance	SET	9	69,480.00	5%	3474	3648	9575	1390	347	521	1390	20,310
Oven	SET	9	55,260.00	5%	2763	0	0	1105	276	414	0	4,500
Electric Platform Scale	SET	9	1,152.00	5%	58	60	159	23	6	9	23	300
Cbr Test Equipment	SET	9	11,322.00	5%	566	594	1560	226	57	85	226	3,300
Nuclear Densimeter	SET	14	296,800.00	5%	14840	15582	40903	5936	1484	2226	5936	86,900
Other Testing Tools	LOT	1	38,000.00	5%	1900	1995	5237	760	190	285	760	11,100
General Equipment												
Diesel Generator	SET	4	970,000.00	5%	48500	0	0	19400	4850	7275	0	80,000
Diesel Generator	SET	4	332,000.00	5%	16600	0	0	6640	1660	2490	0	27,000
Diesel Generator	SET	7	657,480.00	5%	32874	34518	90609	13150	3287	4931	0	179,000
Diesel Generator	SET	10	731,520.00	5%	36576	38405	100813	14630	3658	5486	0	199,000
Trailer	SET	6	856,800.00	10%	85680	47124	123701	17136	4284	6426	17136	301,000

Low Bed Trailer	SET	3	455,000.00	10%	45500	25025	65691	9100	2275	3413	9100	160,103
Oil Tank Truck	SET	5	404,100.00	5%	20205	21215	55690	8082	2021	3031	8082	118,320
Oil Tank	SET	3	68,400.00	20%	13680	4104	10773	1368	342	513	1368	32,148
Water Sprinkler	SET	10	1,083,600.00	5%	54180	56889	149334	21672	5418	8127	21672	317,290
Ambulance	SET	2	132,000.00	20%	26400	7920	20790	2640	660	990	2640	62,040
Truck	SET	8	864,000.00	5%	43200	45360	119070	17280	4320	6480	17280	252,990
Pickup	SET	0	2,716,000.00	5%	135800	142590	374299	54320	13580	20370	54320	795,270
Light Truck	SET	4	157,360.00	5%	7868	8261	21686	3147	787	1180	3147	46,070
Steel Bender	SET	10	12,000.00	5%	600	630	1654	240	60	90	240	3,510
Steel Cutting Machine	SET	10	17,000.00	5%	850	0	0	340	85	128	0	1,400
Electric Hand Saw	SET	10	24,000.00	5%	1200	1260	3308	480	120	180	0	6,540
Electric Hand Planer	SET	10	17,000.00	5%	850	893	2343	340	85	128	0	4,630
Electric Plane	SET	10	35,000.00	5%	1750	1838	4823	700	175	263	0	9,540
Gps	SET	10	477,000.00	5%	23850	25043	65737	9540	2385	3578	9540	139,670
Total Station	SET	30	834,000.00	5%	41700	43785	114936	16680	4170	6255	16680	244,200
Level	SET	30	275,790.00	5%	13790	14479	38007	5516	1379	2068	5516	80,790
Water Pump	SET	13	223,600.00	5%	11180	11739	30815	4472	1118	1677	0	61,000
Weighbridge	SET	10	287,000.00	5%	14350	15068	39552	5740	1435	2153	5740	84,000
Video Conference System	SET	10	125,000.00	20%	25000	7500	19688	2500	625	938	2500	58,750
Cctv System	SET	10	95,000.00	5%	4750	4988	13092	1900	475	713	1900	27,800
Electric Hammer	SET	22	12,300.00	5%	615	646	1695	246	62	92	246	3,600
Electric Drill	SET	22	17,220.00	5%	861	904	2373	344	86	129	344	5,000
Maintance Truck	SET	5	325,000.00	5%	16250	17063	44789	6500	1625	2438	6500	95,100
Bus	SET	0	206,800.00	5%	10340	10857	28500	4136	1034	1551	4136	60,500
Cement Tank	SET	4	21,000.00	20%	4200	1260	3308	420	105	158	420	9,800
Drones	SET	10	250,000.00	5%	12500	13125	34453	5000	1250	1875	5000	73,200
Main Construction Materials												

All Kinds Of Steel	Ton	2411	5,182,128.00	20%	1036426	310928	816185	103643	25911	38866	103643	2,435,600
Flyash	Ton	4178	584,976.00	20%	116995	35099	92134	11700	2925	4387	11700	274,939
Concrete Addmixture	Ton	426	485,640.00	20%	97128	29138	76488	9713	2428	3642	9713	228,251
All Types Of Structural Steel	Ton	989	3,955,144.00	20%	791029	237309	622935	79103	19776	29664	79103	1,858,918
Road Guard Rails	m	16126	1,463,076.00	20%	292615	87785	230434	29262	7315	10973	29262	687,646
Traffic And Road Signs	LOT	0.5	531,000.00	20%	106200	31860	83633	10620	2655	3983	10620	249,570
Street Lighting Fixtures And Accessories	LOT	0.5	553,028.00	20%	110606	33182	87102	11061	2765	4148	11061	259,923
Road Marking And Reflectors	LOT	0.5	344,340.00	20%	68868	20660	54234	6887	1722	2583	6887	161,840
Crash Barrier And Speed Ramp	LOT	0.5	236,916.00	5%	11846	12438	32650	4738	1185	1777	4738	69,372
Bitumin	L	8E+06	18,723,601.44	20%	3744720	1123416	2948967	374472	93618	140427	374472	8,800,093
Asphalt Concrete Admixture	Ton	3118	3,803,472.00	5%	190174	199682	524166	76069	19017	28526	76069	1,113,704
Mineral Powder	Ton	2593	388,980.00	10%	38898	21394	56159	7780	1945	2917	7780	136,872
Cabinet Air Conditioner	SET	0	216,000.00	20%	43200	12960	34020	4320	1080	1620	0	97,200
Split Air Conditioner	SET	0	90,000.00	20%	18000	5400	14175	1800	450	675	0	40,500
Geotechnical Cloth	m ²	9468	47,788.50	20%	9558	2867	7527	956	239	358	956	22,467
All Kinds Of Soft Pipe	LOT	0.5	191,000.00	20%	38200	11460	30083	3820	955	1433	3820	89,771
Bridge Bearing	PCS	338.4	676,800.00	20%	135360	40608	106596	13536	3384	5076	13536	318,096
Pile Foundation Steel Bushing	M	2842	568,320.00	20%	113664	34099	89510	11366	2842	4262	11366	267,111
Expansion Joint Materials Of Bridge	M	595.2	89,280.00	20%	17856	5357	14062	1786	446	670	1786	41,962
Bituminous Waterproof Materials	m ²	30542	1,068,984.00	20%	213797	64139	168365	21380	5345	8017	21380	502,422
Post-Tensioned Prestressing Tendons	kg	6E+05	3,494,400.00	20%	698880	209664	550368	69888	17472	26208	69888	1,642,368
Pre-Stress Anchor	pcs	964.8	13,507.20	20%	2701	810	2127	270	68	101	270	6,342
Other Prestress Materials	LOT	1	44,000.00	20%	8800	2640	6930	880	220	330	880	20,640
Steel Wire	Ton	229	332,640.00	20%	66528	19958	52391	6653	1663	2495	6653	156,342
Steel Formwork	Ton	1328	2,934,800.00	20%	586960	176088	462231	58696	14674	22011	58696	1,379,312
Landscaping	LOT	0	444,000.00	20%	88800	26640	69930	8880	2220	3330	8880	208,680
Other Material For Road And Bridge Construction	LOT	1	556,000.00	20%	111200	33360	87570	11120	2780	4170	11120	261,360

General Material												
Hardware Material	LOT	0.5	1,458,200.00	20%	291640	87492	229667	29164	7291	10937	29164	685,354
Hardware Tools	LOT	0.5	1,136,500.00	20%	227300	68190	178999	22730	5683	8524	22730	534,155
Welding Material & Tools	LOT	0.5	950,400.00	20%	190080	57024	149688	19008	4752	7128	19008	446,688
Steel Rope And Lifting Tools	LOT	0.5	210,000.00	20%	42000	12600	33075	4200	1050	1575	4200	98,700
Electric Tools & Air Tools	LOT	0.5	608,000.00	20%	121600	36480	95760	12160	3040	4560	12160	285,760
Rock Drill Tools And Material	LOT	0.5	227,000.00	20%	45400	13620	35753	4540	1135	1703	4540	106,690
Pipe And Pipe Fitting	LOT	0.5	533,300.00	20%	106660	31998	83995	10666	2667	4000	10666	250,650
Bolt, Nut & Bolt	LOT	0.5	355,000.00	20%	71000	21300	55913	7100	1775	2663	7100	166,850
Electric Material	LOT	0.5	1,464,500.00	20%	292900	87870	230659	29290	7323	10984	29290	688,310
Electric Cable, Conductor & Cable Joint Material	LOT	0.5	844,000.00	20%	168800	50640	132930	16880	4220	6330	16880	396,680
Tyre & Tyre Repairing Material	LOT	0.5	5,650,000.00	10%	565000	310750	815719	113000	28250	42375	113000	1,988,090
Paint And Paint Tools	LOT	0	1,071,000.00	20%	214200	64260	168683	21420	5355	8033	21420	503,370
Lubricant & Engineer Oil	LOT	0.5	3,639,000.00	20%	727800	218340	573143	72780	18195	27293	72780	1,710,330
Rubber & Other Chemical Product	LOT	0.5	1,103,300.00	20%	220660	66198	173770	22066	5517	8275	22066	518,550
Belt, Seal & Bearing	LOT	0.5	781,500.00	20%	156300	46890	123086	15630	3908	5861	15630	367,300
Safety Helmet	LOT	0.5	415,500.00	10%	41550	22853	59988	8310	2078	3116	8310	146,200
Safety Boot	LOT	0.5	1,140,000.00	20%	228000	68400	179550	22800	5700	8550	22800	535,800
Reflect Jack	LOT	0.5	501,600.00	20%	100320	30096	79002	10032	2508	3762	10032	235,700
Safety Rop	LOT	0.5	636,200.00	20%	127240	38172	100202	12724	3181	4772	12724	299,000
Safety Net	LOT	0.5	423,640.00	20%	84728	25418	66723	8473	2118	3177	8473	199,100
Safety Hand Rail	LOT	0.5	491,800.00	20%	98360	29508	77459	9836	2459	3689	9836	231,100
Hand Grooves	LOT	0.5	2,458,800.00	20%	491760	147528	387261	49176	12294	18441	49176	1,155,600
Safety Barrier	LOT	0.5	1,449,200.00	20%	289840	86952	228249	28984	7246	10869	28984	681,100
Safety Tools For Electricity	LOT	0.5	925,000.00	20%	185000	55500	145688	18500	4625	6938	18500	434,700
Other Safety Tools	LOT	0.5	355,000.00	20%	71000	21300	55913	7100	1775	2663	7100	166,850
Medicine & Hospital Material	LOT	0.5	518,000.00	0%	0	25900	67988	10360	2590	3885	10360	121,000
Survey And Laboratory Material	LOT	0.5	549,400.00	5%	27470	28844	75714	10988	2747	4121	10988	160,000

Other Material (Not Included Above)	LOT	0.5	1,035,000.00	20%	207000	62100	163013	20700	5175	7763	20700	486,450
Spare Parts And Accessories For Equipment & Machinery												
Spare Parts For Heavy Construvtion Machinery												
Spare Parts For Bulldozer,32t	LOT	0.5	66,052.00	5%	3303	0	0	132	330	495	0	4,260
Spare Parts For Bulldozer,23t	LOT	0.5	22,260.00	5%	1113	0	0	45	111	167	0	1,436
Spare Parts For Excavator,1.5m3	LOT	0.5	104,370.00	5%	5219	0	0	209	522	783	0	6,732
Spare Parts For Excavator,1.0m3	LOT	0.5	152,810.00	5%	7641	0	0	306	764	1146	0	9,856
Spare Parts For Backhoe,0.76m3	LOT	0.5	50,820.00	5%	2541	0	0	102	254	381	0	3,278
Spare Parts For Loader,3m3	LOT	0.5	131,418.00	5%	6571	0	0	263	657	986	0	8,476
Spare Parts For Roller,18t	LOT	0.5	100,485.00	5%	5024	0	0	201	502	754	0	6,481
Spare Parts For Hand Roller,0.5t	LOT	0.5	27,010.00	5%	1351	0	0	54	135	203	0	1,742
SPARE PARTS FOR GRADER,3m	LOT	0.5	317,376.00	5%	15869	0	0	635	1587	2380	0	20,471
Spare Parts For Hydraulic Jack Hammer	LOT	0.5	14,994.00	5%	750	0	0	30	75	112	0	967
Spare Parts For Tipper,40t	LOT	0.5	102,900.00	10%	10290	5660	14856	206	515	772	2058	34,350
Spare Parts For Tipper,20t	LOT	0.5	151,280.00	10%	15128	8320	21841	303	756	1135	3026	50,500
SPARE PARTS FOR CONCRETE MIXER TRUCK, 6m3	LOT	0.5	33,222.00	10%	3322	1827	4796	66	166	249	664	11,090
Spare Parts For Crane,120t	LOT	1	42,623.00	5%	2131	0	0	85	213	320	0	2,740
Spare Parts For Crane,70t	LOT	1	27,909.00	5%	1395	0	0	56	140	209	0	1,800
Spare Parts For Crane,50t	LOT	1	44,996.00	5%	2250	0	0	90	225	337	0	2,900
Spare Parts For Crane,25t	LOT	1	73,290.00	5%	3665	0	0	147	366	550	0	4,720
Spare Parts For Crane,16t	LOT	1	8,029.00	5%	401	0	0	16	40	60	0	510
Spare Parts For Mobile Crane,8t	LOT	1	69,277.00	5%	3464	0	0	139	346	520	0	4,400
Spare Parts For Mobile Crane,5t	LOT	1	44,748.00	5%	2237	0	0	89	224	336	0	2,880
Spare Parts For Forklift	LOT	1	15,710.80	5%	786	0	0	31	79	118	0	1,000
Spare Parts For Concrete Batching System	LOT	1	144,522.00	5%	7226	0	0	289	723	1084	0	9,300
Spare Parts For Cooling System	LOT	1	55,790.00	5%	2790	0	0	112	279	418	0	3,500
Spare Parts For Concrete Batching Plant	LOT	1	59,535.00	5%	2977	0	0	119	298	447	0	3,800

Spare Parts For Diesel Concrete Mixer	LOT	0.5	12,134.40	5%	607	0	0	24	61	91	0	783
Spare Parts For Pump Truck	LOT	1	80,444.00	5%	4022	0	0	161	402	603	0	5,189
Spare Parts For Concrete Trailer Pump	LOT	1	17,752.00	5%	888	0	0	36	89	133	0	1,145
Spare Parts For Stretching Equipment	LOT	1	13,762.00	5%	688	0	0	28	69	103	0	888
SPARE PARTS FOR AIR COMPRESSOR,20m3/Min	LOT	1	12,656.00	5%	633	0	0	25	63	95	0	816
SPARE PARTS FOR AIR COMPRESSOR,12m3/Min	LOT	0.5	27,995.50	5%	1400	0	0	56	140	210	0	1,806
SPARE PARTS FOR AIR COMPRESSOR,3m3/Min	LOT	0.5	10,058.40	5%	503	0	0	20	50	75	0	649
Spare Parts For Pneumatic Drill	LOT	0.5	900.00	5%	45	0	0	2	5	7	0	58
Spare Parts For Pile Driver	LOT	1	74,844.00	5%	3742	0	0	150	374	561	0	4,827
Spare Parts For Asphalt Concrete Bantching System	LOT	1	105,392.00	5%	5270	0	0	211	527	790	0	6,798
Spare Parts For Asphalt Paver	LOT	1	30,478.00	5%	1524	0	0	61	152	229	0	1,966
Spare Parts For Tandem Vibratory Roller	LOT	1	35,406.00	5%	1770	0	0	71	177	266	0	2,284
Spare Parts For Tyre Roller	LOT	1	26,378.80	5%	1319	0	0	53	132	198	0	1,701
Spare Parts For Asphalt Distributor	LOT	1	30,464.00	5%	1523	0	0	61	152	228	0	1,965
Spare Parts For Asphalt Dumping Equipment	LOT	1	26,766.60	5%	1338	0	0	54	134	201	0	1,726
Spare Parts For Synchronous Surface Dressing Equipm	LOT	1	34,132.00	5%	1707	0	0	68	171	256	0	2,202
Spare Parts For Bitumen Tank	LOT	1	12,201.00	5%	610	0	0	24	61	92	0	787
Spare Parts For Road Miller	LOT	1	37,711.80	5%	1886	0	0	75	189	283	0	2,432
Spare Parts For Road Marker	LOT	1	2,830.80	5%	142	0	0	6	14	21	0	183
Spare Parts For Diesel Generator,P1250e1	LOT	1	67,900.00	5%	3395	0	0	136	340	509	0	4,380
Spare Parts For Diesel Generator,P550	LOT	1	23,240.00	5%	1162	0	0	46	116	174	0	1,491
Spare Parts For Diesel Generator,P200	LOT	0.5	46,023.60	5%	2301	0	0	92	230	345	0	2,961
Spare Parts For Diesel Generator,P50	LOT	0.5	53,949.60	5%	2697	0	0	108	270	405	0	3,481
Spare Parts For Trailer	LOT	0.5	62,118.00	10%	6212	3416	8968	124	311	466	1242	20,741
Spare Parts For Low Bed Trailer	LOT	0.5	34,580.00	10%	3458	1902	4992	69	173	259	692	11,541
Spare Parts For Oil Tank Truck	LOT	0.5	29,634.00	10%	2963	1630	4278	59	148	222	593	9,891
Spare Parts For Oil Tank Truck	LOT	0.5	4,788.00	10%	479	263	691	10	24	36	96	1,591
Spare Parts For Water Sprinkler	LOT	0.5	79,464.00	10%	7946	4371	11473	159	397	596	1589	26,531

Spare Parts For Ambulance	LOT	1	9,240.00	10%	924	508	1334	18	46	69	185	3,085
Spare Parts For Truck	LOT	0.5	63,720.00	10%	6372	3505	9200	127	319	478	1274	21,275
Spare Parts For Pickup	LOT	0	197,104.00	10%	19710	10841	28457	394	986	1478	3942	65,808
Spare Parts For Fortuner	LOT	0	10,800.00	10%	1080	594	1559	22	54	81	216	3,606
Spare Parts For Toyota Prodo	LOT	0	26,397.00	10%	2640	1452	3811	53	132	198	528	8,813
Spare Parts For Toyota Land Cruiser	LOT	0	25,481.40	10%	2548	1401	3679	51	127	191	510	8,508
Spare Parts For Light Truck	LOT	0.5	11,015.20	10%	1102	606	1590	22	55	83	220	3,678
Spare Parts For Steel Bender	LOT	0.5	840.00	5%	42	0	0	2	4	6	0	54
Spare Parts For Steel Cutting Machine	LOT	0.5	1,190.00	5%	60	0	0	2	6	9	0	77
Spare Parts For Electric Hand Saw	LOT	0.5	1,680.00	5%	84	0	0	3	8	13	0	108
Spare Parts For Electric Hand Planer	LOT	0.5	1,190.00	5%	60	0	0	2	6	9	0	77
Spare Parts For Electric Plane	LOT	0.5	2,450.00	5%	123	0	0	5	12	18	0	158
Spare Parts For Water Pump	LOT	0.5	15,652.00	5%	783	0	0	31	78	117	0	1,010
Spare Parts For Weighbridge	LOT	1	20,090.00	5%	1005	0	0	40	100	151	0	1,296
Spare Parts For Crushing System	LOT	1	119,000.00	5%	5950	0	0	238	595	893	0	7,670
						0						
Spare Parts Of OTHER MACHINERY						0						
Spare Parts Of Metal Workshop Machine	LOT	1	675,000.00	5%	33750	0	0	1350	3375	5063	0	43,530
Spare Parts Of Carpenter Workshop Machine	LOT	1	457,000.00	5%	22850	0	0	914	2285	3428	0	29,470
Spare Parts Of Testing Equipment	LOT	1	755,000.00	5%	37750	0	0	1510	3775	5663	0	48,630
Spare Parts Of Other Machine (Not Included Above)	LOT	0.5	1,840,000.00	5%	92000	0	0	3680	9200	13800	0	118,600
TOTAL			137,022,501.04		17300918	5599520	14698741	2027318	685113	1027669	1880186	43,219,400

CERTIFICATE

TOTAL TAX LIABILITY=43,219,465 U. S. DOLLARS

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

Signature:.....

.....

Importer/Agent's Name & Designation:.....

For Official Use

Assessment rechecked and found correct and complete.

.....11-04-2019.....

Date

Signature: 

Officer's Name & Rank:- GIDEON GLEY
(REV. OFFICER)

Summary of Tax Assessment			
	USD	Exchange Rate	GHC
Import	43,219,465.38	5.085	219,770,981.46
Domestic	25,998,374.86	5.085	132,201,736.16
Total	69,217,840.24		351,972,717.62

TAX	69,217,840.24
LOAN AMOUNT	500,000,000.00
TAX/LOAN	14%

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25/11/19

ASSESSED DOMESTIC TAXES ON LOCAL PURCHASES/SUPPLIES FOR SYNOHRO INFRASTRUCTURE PROJECTS									
No.	ITEM DESCRIPTION	TOTAL COST	ASSESSED DOMESTIC TAXES (IN USD)				TOTAL TAXES	ECHANGE RATE (USD : GHC)	ASSESSED DOMESTIC TAXES (IN GHC)
			GETFund Levy @2.5%	NHIL @ 2.5%	BASE FOR VAT	VAT @ 12.5%			
1	EARTH EQUIPMENT	7,567,950.64	189,198.77	189,198.77	7,946,346.17	993,293.52	1,371,691.05	5.0862	6,976,695.04
2	TRANSPORT EQUIPMENT	1,944,800.00	48,620.00	48,620.00	2,042,040.00	255,255.00	352,495.00	5.0862	1,792,860.07
3	LIFTING EQUIPMENT	123,442.00	3,086.05	3,086.05	129,614.10	16,201.76	22,373.86	5.0862	113,797.94
4	CONCRETE EQUIPMENT	92,928.00	2,323.20	2,323.20	97,574.40	12,196.80	16,843.20	5.0862	85,667.88
5	WIND SUPPLY EQUIPMENT	75,438.00	1,885.95	1,885.95	79,209.90	9,901.24	13,673.14	5.0862	69,544.31
6	DRILLING EQUIPMENT	6,732.00	168.30	168.30	7,068.60	883.58	1,220.18	5.0862	6,206.05
7	ROAD PAVEMENT CONSTRUCTION EQUIPMENT	-	-	-	-	-	-	5.0862	-
8	TESTING EQUIPMENT	-	-	-	-	-	-	5.0862	-
9	GENERAL EQUIPMENT	7,595,641.96	189,891.05	189,891.05	7,975,424.05	996,928.01	1,376,710.10	5.0862	7,002,222.93
10	MAIN CONSTRUCTION MATERIALS	91,248,695.49	2,281,217.39	2,281,217.39	95,811,130.27	11,976,391.28	16,538,826.06	5.0862	84,119,777.09
11	GENERAL MATERIAL	17,601,012.00	440,025.30	440,025.30	18,481,062.60	2,310,132.83	3,190,183.43	5.0862	16,225,910.94
12	SPARE PARTS & ACCESSORIES FOR EQUIPMENT & MACHINERY	-	-	-	-	-	-	5.0862	-
12a	Spare Parts for Heavy Construvtion Machinery	1,239,669.48	30,991.74	30,991.74	1,301,652.95	162,706.62	224,690.09	5.0862	1,142,818.75
12b	Spare Parts of other Machinery	1,012,000.00	25,300.00	25,300.00	1,062,600.00	132,825.00	183,425.00	5.0862	932,936.24
14	RENTED EQUIPMENT	14,931,000.00	373,275.00	373,275.00	15,677,550.00	1,959,693.75	2,706,243.75	5.0862	13,764,496.96
	Total	143,439,309.56	3,585,982.74	3,585,982.74	150,611,275.04	18,826,409.38	25,998,374.86	5.0862	132,232,934.21
N.B. The exchange rate used is the Bank of Ghana daily inter bank mid-rate for Tuesday, April 9, 2019									

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25/4/19

TAX ASSESSMENT-IMPORT

IMPORTER:MINISTRY OF ROADS & HIGHWAYS/SINOHYDRO CORPORATION LTD/CONSTRUCTION OF PRIORITY INFRASTRUCTURE PROJECTS

Description of Goods	CIF	I/D	Rate	Import Duty	NHIL/ Gfund 5%	Import VAT 12.5	AU Levy 0.2%	Eco Levy 0.5%	EXIM 0.75%	S I L	TOTAL (USD)	TOTAL (GHC)
Earth Equipment	16,546,900.00	0.55		827,345.00	-	-	33,093.80	82,734.50	124,101.75	-	1,067,275.05	5,427,053.63
Transport Equipment	4,052,600.00	0.15		202,630.00	212,761.50	558,498.94	81,052.00	20,263.00	30,394.50	81,052.00	1,186,651.94	6,034,125.10
Lifting Equipment	4,595,740.00	0.4		229,787.00	-	-	9,191.48	22,978.70	34,468.05	-	296,425.23	1,507,322.29
Concrete Equipment	5,423,760.00	0.35		271,188.00	-	-	10,847.52	27,118.80	40,678.20	-	349,832.52	1,778,898.36
Wind Supply Equipment	701,460.00	0.3		70,146.00	38,580.30	101,273.29	14,029.20	3,507.30	5,260.95	-	232,797.04	1,183,772.94
Drilling Equipment	1,081,440.00	0.1		54,072.00	-	-	2,162.88	5,407.20	8,110.80	-	69,752.88	354,693.39
Pneumatic Drill	12,240.00	0.05		612.00	-	-	24.48	61.20	91.80	-	789.48	4,014.51
Pile Driver	1,069,200.00	0.05		53,460.00	-	-	2,138.40	5,346.00	8,019.00	-	68,963.40	350,678.89
Road Pavement Construction Equ	4,882,300.00	0.5		244,115.00	-	-	9,764.60	24,411.50	36,617.25	-	314,908.35	1,601,308.96
Testing Equipment	2,016,389.00	0.7		100,819.45	94,232.99	247,361.59	40,327.78	10,081.95	15,122.92	35,898.28	543,844.94	2,765,451.54
General Equipment	12,682,970.00	2.25		751,698.50	602,485.93	1,581,525.55	253,659.40	63,414.85	95,122.28	193,507.40	3,541,413.90	18,008,089.70
Main Construction Materials	47,019,821.14	5		8,759,008.03	2,788,941.46	7,320,971.33	940,396.42	235,099.11	352,648.66	934,276.42	21,331,341.42	108,469,871.14
General Material	30,930,840.00	5.05		5,393,608.00	1,816,222.40	4,767,583.80	618,616.80	154,654.20	231,981.30	618,616.80	13,601,283.30	69,162,525.58
Spare Parts For Heavy Constructi	3,361,280.90	4.1		210,151.23	46,295.90	121,526.73	6,722.56	16,806.40	25,209.61	16,834.87	443,547.30	2,255,438.02
Spare Parts OF OTHER MACHINER	3,727,000.00	0.2		186,350.00	-	-	7,454.00	18,635.00	27,952.50	-	240,391.50	1,222,390.78
TOTAL	137,022,501.04	19.65		17,300,918.20	5,599,520.47	14,698,741.22	2,027,318.44	685,112.51	1,027,668.76	1,880,185.77	43,219,465.38	219,770,981.44

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25/14