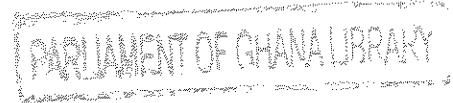
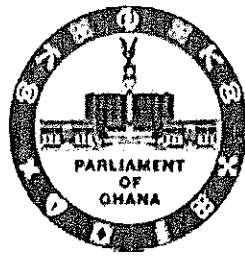


**IN THE SECOND SESSION OF THE EIGHTH PARLIAMENT OF THE
FOURTH REPUBLIC OF GHANA**



REPORT OF THE FINANCE COMMITTEE ON THE

- i. **REQUEST FOR WAIVER OF IMPORT DUTY, IMPORT VAT, IMPORT NHIL, IMPORT GETFUND LEVY, EXIM LEVY, COVID-19 LEVY AND SPECIAL IMPORT LEVY AMOUNTING TO THE GHANA CEDI EQUIVALENT OF FOUR MILLION, FOUR HUNDRED AND ONE THOUSAND, FOUR HUNDRED AND FORTY-SEVEN UNITED STATES DOLLARS AND TWELVE CENTS (US\$4,401,447.12) ON MATERIALS, EQUIPMENT, MACHINERY AND SERVICES TO BE PROCURED FOR THE PROVISION OF SPORTS INFRASTRUCTURE AND RESIDENTIAL FACILITIES FOR THE HOSTING AND ORGANISATION OF THE 13TH AFRICAN GAMES TO BE HELD IN ACCRA IN 2023 BY CONSAR LIMITED**

AND

- ii. **REQUEST FOR WAIVER OF IMPORT DUTY, IMPORT VAT, IMPORT NHIL, IMPORT GETFUND LEVY, EXIM LEVY, COVID-19 LEVY AND SPECIAL IMPORT LEVY AMOUNTING TO THE GHANA CEDI EQUIVALENT OF TWO MILLION, THREE HUNDRED AND FORTY-ONE THOUSAND AND FIFTY-SIX UNITED STATES DOLLARS AND FOURTEEN CENTS (US\$2,341,056.14) ON MATERIALS, EQUIPMENT, MACHINERY AND SERVICES TO BE PROCURED FOR THE PROVISION OF SPORTS INFRASTRUCTURE AND RESIDENTIAL FACILITIES FOR THE HOSTING AND ORGANISATION OF THE 13TH AFRICAN GAMES TO BE HELD IN ACCRA IN 2023 BY MAWUMS LIMITED**

1.0. INTRODUCTION

The

- i. **Request for waiver** of Import Duty, Import VAT, Import NHIL, Import GETFund Levy, EXIM Levy, COVID-19 Levy and Special Import Levy amounting to the Ghana Cedi equivalent of **Four Million, Four Hundred and One Thousand, Four Hundred and Forty-Seven United States Dollars and Twelve Cents (US\$4,401,447.12)** on materials, equipment, machinery and services to be procured for the provision of sports infrastructure and residential facilities for the hosting and organisation of the **13th African Games** to be held in Accra in 2023 by **Consar Limited**; and
- ii. **Request for waiver** of Import Duty, Import VAT, Import NHIL, Import GETFund Levy, EXIM Levy, COVID-19 Levy and Special Import Levy amounting to the **Ghana Cedi equivalent of Two Million, Three Hundred and Forty-One Thousand and Fifty-Six United States Dollars and Fourteen Cents (US\$2,341,056.14)** on materials, equipment, machinery and services to be procured for the provision of sports infrastructure and residential facilities for the hosting and organisation of the **13th African Games** to be held in Accra in 2023 by **Mawums Limited**

were *presented* to the House on the 8th day of November, 2022 by the Hon. Minister for Parliamentary Affairs, Mr. Osei Kyei-Mensah-Bonsu on behalf of the Minister responsible for Finance.

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

The Committee subsequently met and considered the requests with a Deputy Minister for Finance, Hon. Dr. John Ampontuah Kumah and a team of officials from the Ministry of Finance (MoF) 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. REFERENCES

The Committee referred to and was guided by the following documents *inter alia* during its deliberations on the Requests:

- The 1992 Constitution of the Republic of Ghana
- The Standing Orders of the Parliament of Ghana
- The Public Financial Management Act, 2016 (Act 921)
- Revenue Administration Act, 2016 (Act 915)

3.0. BACKGROUND

Ghana, won the right to host the 13th All African Games scheduled to take place in Accra. It has therefore become necessary for the Government to ensure that adequate and modern facilities are in place to ensure that the games become very successful.

The provision of sports infrastructure will not only promote the development of sports and provide basis for Ghana's strategic position for hosting local and international competitions and tournaments, but also provide grounds for other recreational and open facilities for cultural, formal and informal activities, congresses and others that are of importance to the public.

It would be recalled that Parliament, at the Thirty-First Sitting of the Second Meeting held on Wednesday, 21st July 2021, approved by resolution:

- (a) the Term Loan Facility Agreement between the Government of Ghana (represented by the Ministry of Finance) and CalBank Ghana Limited (as facility Agent, Mandated Lead Arranger, Lender and Security Agent) and other financial institutions (as Original Lenders) for an amount of US\$170 Million to finance the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th African Games in Accra in 2023;
- (b) the Commercial Agreement between the Government of Ghana (represented by the Ministry of Youth and Sports) and CONSAR Limited for an amount of US\$34,120,135.00 for the provision of sports infrastructure and residential facilities;
- (c) the Commercial Agreement between the Government of Ghana (represented by the Ministry of Youth and Sports) and Mawums Limited for an amount of US\$16,066,961.20 for the refurbishment of Legon Hostel facilities as Games Village; and

(d) the Commercial Agreement between the Government of Ghana (represented by the Ministry of Youth and Sports) and Contracta Construction UK Limited for an amount of US\$145,086,057.54 for the provision of sports infrastructure and residential facilities for the hosting and organisation of the 13th African Games, Accra 2023.

4.0. PROJECT OBJECTIVE

The main objective of the project is to provide an excellent infrastructure to host the 13th African Games in 2023.

5.0. TOTAL WAIVER REQUESTED

The respective amounts of taxes and duties for which waiver is being sought are as follows:

i. The Ghana Cedi Equivalent of Four Million, Four Hundred and One Thousand, Four Hundred and Forty-Seven United States Dollars and Twelve Cents (US\$4,401,447.12) for the Consar Project; and

ii. The Ghana Cedi equivalent of Two Million, Three Hundred and Forty-One Thousand and Fifty-Six United States Dollars and Fourteen Cents (US\$2,341,056.14) in respect of the MAWUMS project.

6.0. PROJECT DESCRIPTION AND SCOPE

The project scope includes the following:

- Upgrading and completion of the Legon Sports Stadium;
- Completion of athletics warm up track;
- Upgrading and refurbishment of residential facilities;
- Provision of a 1000 seater competition swimming pool;
- 8 lane warm-up swimming pool;

- 1000 seater multi-purpose sports hall;
- 500 seater temporal dome;
- 5 tennis courts complex including 1,500 collapsible to 1,000 seater centre court;
- Access roads;
- General utility infrastructure;
- Construction of children's Park etc.

7.0. OBSERVATIONS

7.1. Part Waiver Already Granted

The Committee noted that there are a total of three EPC Contracts involved in the Project. However, Parliament earlier approved the waiver of taxes and duties in respect of the Commercial Agreement with Messrs. Contracta Construction UK Limited, thus leaving behind the waiver in respect of the other two Agreements with Consar and Mawums.

To ensure fair play and in view of the need to complete the project in time to ensure the successful hosting of the games, it has become imperative that the instant waiver in respect of Consar and Mawums be approved without delay.

7.2. Non Attendance of the Minister for Youth and Sports

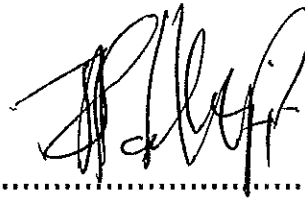
At the sitting of the Committee to consider the instant requests, the Hon. Minister for Youth and Sports and his Deputy could not attend upon the Committee due to their ongoing schedules in relation to Ghana's participation in the World Cup, 2022 tournament being held in Qatar.

Hundred and Eighty-One Thousand, Three Hundred and Ninety-Two United States Dollars and Sixty-Three Cents (US\$2,181,392.63) on materials, equipment, machinery and services to be procured for the provision of sports infrastructure and residential facilities for the hosting and organisation of the **13th African Games** to be held in Accra in 2023 by **Mawums Limited** in accordance with Article 174(2) of the 1992 Constitution of the Republic of Ghana.

Respectfully submitted.



.....
HON. KWAKU KWARTENG
(CHAIRMAN, FINANCE COMMITTEE)



.....
MRS. JOANA A.S. ADJEI
(CLERK, FINANCE COMMITTEE)

29TH NOVEMBER, 2022.



TAX ASSESSMENT FOR MAWUMS LTD

November 22, 2022

S/N	GOODS DESCRIPTION	UNIT	Qty	CF (USD)	I/D Rate	Import Duty	Import Vat	Import NHTL/GETFUND	EXIM	TOTAL (USD)
1	Cafeteria (40 x 21m)	nr	2.00	136,204.00	0.20	27,240.80	21,281.88	6,810.20	3,405.10	58,737.98
2	Kitchen (18 x 12m)	nr	1.00	35,744.00	0.20	7,148.80	5,585.00	1,787.20	893.60	15,414.60
3	Clinic (18 x10m)	nr	1.00	25,044.00	0.20	5,008.80	3,913.13	1,252.20	626.10	10,800.23
4	Walkway Tents	nr	1.00	8,237.00	0.20	1,647.40	1,287.03	411.85	205.93	3,552.21
5	40ft prefab container washrooms - Cafeteria	nr	2.00	37,000.00	0.20	7,400.00	5,781.25	1,850.00	925.00	15,956.25
6	40ft prefab container washrooms - Kitchen	nr	1.00	18,500.00	0.20	3,700.00	2,890.63	925.00	462.50	7,978.13
7	40ft prefab container washrooms - Clinic	nr	1.00	18,500.00	0.20	3,700.00	2,890.63	925.00	462.50	7,978.13
8	Epoxy Floor paint	bkts	50.00	11,900.00	0.20	2,380.00	1,859.38	595.00	297.50	5,131.88
9	W/C - Close Coupled vitreous china with dual flush 4/6 litres capacity	nos.	20.00	10,000.00	0.20	2,000.00	1,562.50	500.00	250.00	4,312.50
10	WHB (Wall hung) operated infra-red monobloc and flow restrictor	nos.	20.00	11,000.00	0.20	2,200.00	1,718.75	550.00	275.00	4,743.75
11	Wall hung urinal (electronic flush)	Nos	11.00	9,020.00	0.20	1,804.00	1,409.38	451.00	225.50	3,889.88
12	Shower UnitsSH - 900x900 polycarbonate Shower tray and framed glass	Nos	8.00	6,800.00	0.20	1,360.00	1,082.50	340.00	170.00	2,932.50
13	Disable toilet Package	Nos	4.00	4,400.00	0.20	880.00	687.50	220.00	110.00	1,897.50
14	Soap dispenser (chrome) e.g. Bobberck	Nos	8.00	480.00	0.20	96.00	75.00	24.00	12.00	207.00
15	Chrome Toilet roll holder e.g. Bobberck	Nos	24.00	1,440.00	0.20	288.00	225.00	72.00	36.00	621.00
16	Automatic Hand Drier (automatic) e.g. Dyson	Nos	10.00	200.00	0.20	40.00	31.25	10.00	5.00	86.25
17	Chrome towel rail (900mm) e.g. Bobberck or	Nos	8.00	480.00	0.20	96.00	75.00	24.00	12.00	207.00
18	Mirror (900x600mm) - to Architect's specification	Nos	20.00	2,400.00	0.20	480.00	375.00	120.00	60.00	1,035.00
19	6.0Hp (55000BTU/hr) Floor Standing Split Air Condition unit	nos	36.00	107,784.00	0.20	21,556.80	16,841.25	5,389.20	2,694.60	46,481.85
20	3.0Hp (27000BTU/hr) Wall Mounted Split Air condition unit	nos	3.00	6,540.00	0.20	1,308.00	1,021.88	327.00	163.50	2,820.38
21	2.5Hp (24000BTU/hr) Wall Mounted Split Air condition unit	nos	3.00	2,814.00	0.20	562.80	439.69	140.70	70.35	1,213.54
22	2.0Hp (18000BTU/hr) Wall Mounted Split Air condition unit	nos	2.00	1,240.00	0.20	248.00	193.75	62.00	31.00	534.75
23	1.5Hp (12000BTU/hr) Wall Mounted Split Air condition unit	nos	12.00	5,280.00	0.20	1,056.00	825.00	264.00	132.00	2,277.00
24	Fittings and accessories for installation	Lot		9,285.00	0.20	1,857.00	1,450.78	464.25	232.13	4,004.16
25	Condensate Pipe Works:	Lot		44,895.00	0.20	8,979.00	7,014.84	2,244.75	1,122.38	19,360.97
26	(Ref: A.N. WALLIS Cat No. EM1903)	No.	3.00	500.01	0.10	50.00	71.88	25.00	12.50	159.38
27	(Ref: A.N. WALLIS Cat No. ER8112)	No.	5.00	1,000.00	0.10	100.00	143.75	50.00	25.00	318.75
28	70mm2 Pvc insulated copper cable Green/Yellow	m	30.00	699.90	0.10	69.99	100.61	35.00	17.50	223.09
29	(Ref: W.J. FURSE Cat No. LK245-8)	No.	21.00	10,500.00	0.10	1,050.00	1,509.38	525.00	262.50	3,346.88
30	(Ref: A.N. WALLIS Cat No. UC070)	No.	3.00	69.99	0.10	7.00	10.06	3.50	1.75	22.21
31	(Ref:W.J. FURSE Cat No. CR 700)	No.	6.00	160.02	0.10	16.00	23.00	8.00	4.00	51.01
32	4-core 150mm2 Pvc Armoured copper cable (Provisional)	m	100.00	17,900.00	0.10	1,790.00	2,573.13	895.00	447.50	5,705.63
33	415V, 50Hz nominal rating, 50KA, 1sec short time rating complete with Transient Voltage	No.	2.00	4,666.67	0.05	233.33	641.67	233.33	116.67	1,225.00
34	1 No. 400A, 4-pole moulded case circuit breaker as incomer	No.	2.00	3,160.00	0.05	158.00	434.50	158.00	79.00	829.50
35	Breaker as outgoing	No.	2.00	1,700.00	0.05	85.00	233.75	85.00	42.50	446.25
36	150A, 3-pole moulded case circuit breaker as outgoing	No.	5.00	4,000.00	0.05	200.00	550.00	200.00	100.00	1,050.00

37	100A, 3-pole moulded case circuit breaker as incomer	No.	3.00	2,460.00	0.05	123.00	338.25	123.00	61.50	645.75
38	16-way 150A, TPN Distribution Board (Refer to SDB-GF-AC)	No.	3.00	4,200.00	0.05	210.00	577.50	210.00	105.00	1,102.50
39	8-way 100A, TPN Distribution Board (Refer to SDB-GF-L/P)	No.	5.00	2,833.35	0.05	141.67	389.59	141.67	70.83	743.75
40	63A TPN MCCB complete with enclosure to IP65	No.	8.00	933.36	0.05	46.67	128.34	46.67	23.33	245.01
41	32A TPN MCCB complete with enclosure to IP65	No.	26.00	1,733.42	0.05	86.67	238.35	86.67	43.34	455.02
42	800A 415 Automatic Changeover IP65	No.	1.00	11,333.33	0.05	566.67	1,558.33	566.67	283.33	2,975.00
43	800A 415 TPN Main switch IP65	No.	1.00	3,833.33	0.05	191.67	527.08	191.67	95.83	1,006.25
44	40W LED, 300 x 1200 combiform shallow recessed fitting copper lighting	No.	370.00	98,667.90	0.20	19,733.58	15,416.86	4,933.40	2,466.70	42,550.53
45	12W, LED 236mm dia recessed down lighting fitting with glass diffuser	No.	30.00	999.90	0.20	199.98	156.23	50.00	25.00	431.21
46	100W LED Flood light luminaire 4433	No.	60.00	10,000.20	0.20	2,000.04	1,562.53	500.01	250.01	4,312.59
47	24W LED suspended round light	No.	60.00	10,060.20	0.20	2,012.04	1,571.91	503.01	251.51	4,338.46
48	10A 16gang 1-way switch	No.	40.00	266.80	0.20	53.36	41.69	13.34	6.67	115.06
49	10 2gang 2-way switch	No.	4.00	33.32	0.20	6.66	5.21	1.67	0.83	14.37
50	13A, 2gang switched socket outlet with Neon indicator	No.	100.00	1,667.00	0.20	333.40	260.47	83.35	41.68	718.89
51	20A/240V Switch for Hand Dryer	No.	6.00	100.02	0.20	20.00	15.63	5.00	2.50	43.13
52	20A/240V, A/C Switch	No.	21.00	420.00	0.20	84.00	65.63	21.00	10.50	181.13
53	Extractor fan	No.	21.00	4,200.00	0.20	840.00	656.25	210.00	105.00	1,811.25
54	Ceiling fan	No.	2.00	166.66	0.20	33.33	26.04	8.33	4.17	71.87
55	Photo cell	No.	20.00	666.60	0.20	133.32	104.16	33.33	16.67	287.47
56	20mm dia Upvc conduit Pipe	No.	600.00	1,602.00	0.20	320.40	250.31	80.10	40.05	690.86
57	3x3 pvc conduit box	No.	60.00	120.00	0.20	24.00	18.75	6.00	3.00	51.75
58	Circular box	No.	500.00	500.00	0.20	100.00	78.13	25.00	12.50	215.63
59	20mm dia Upvc conduit Pipe	No.	500.00	1,335.00	0.20	267.00	208.59	66.75	33.38	575.72
60	3x6 pvc conduit box	No.	100.00	333.00	0.20	66.60	52.03	16.65	8.33	143.61
61	20mm dia Upvc conduit Pipe	No.	400.00	1,068.00	0.20	213.60	166.88	53.40	26.70	460.58
62	3x3 pvc conduit box	No.	100.00	200.00	0.20	40.00	31.25	10.00	5.00	86.25
63	with separate CPC (earth wire) per circuit, accessory boxes, etc.	m	1500.00	3,495.00	0.20	699.00	546.09	174.75	87.38	1,507.22
64	separate CPC (earth wire) per circuit, accessory boxes etc.	m	1000.00	3,330.00	0.20	666.00	520.31	166.50	83.25	1,436.06
65	accessory boxes, for the A/C units, etc.	m	1000.00	17,000.00	0.20	3,400.00	2,656.25	850.00	425.00	7,331.25
66	4-core 16mm2 Pvc Armoured copper cable	m	50.00	3,794.50	0.10	379.45	545.46	189.73	94.86	1,209.50
67	4-core 25mm2 Pvc Armoured copper cable	m	100.00	8,333.00	0.10	833.30	1,197.87	416.65	208.33	2,656.14
68	4-core 35mm2 Pvc Armoured copper cable	m	100.00	10,000.00	0.10	1,000.00	1,437.50	500.00	250.00	3,187.50
69	1-core 16mm2 Pvc insulated Cu copper cable G/Y	m	50.00	900.00	0.10	90.00	129.38	45.00	22.50	286.88
70	1-core 35mm2 Pvc insulated Cu copper cable G/Y	m	100.00	2,300.00	0.10	230.00	330.63	115.00	57.50	733.13
71	1-core 25mm2 Pvc insulated Cu copper cable G/Y	m	100.00	1,933.00	0.10	193.30	277.87	96.65	48.33	616.14
72	450mm long protective cable ties as ACP or approved equal	No.	300.00	699.00	0.10	69.90	100.48	34.95	17.48	222.81
73	2 Loop Conventional control panel with back box and power supply unit and standby	No.	2.00	1,933.34	0.05	96.67	265.83	96.67	48.33	507.50
74	Optical Smoke Detector	No.	21.00	1,400.07	0.05	70.00	192.51	70.00	35.00	367.52
75	Manual Call Point	No.	4.00	200.00	0.05	10.00	27.50	10.00	5.00	52.50
76	Electronic Sounder with Strobe light	No.	3.00	348.00	0.05	17.40	47.85	17.40	8.70	91.35
77	Power Cable	m	100.00	300.00	0.05	15.00	41.25	15.00	7.50	78.75
78	Wired from Control Panel using FP200 Fire Resistant cable to all devices, accessory boxes,	M	150.00	4,684.50	0.05	234.23	644.12	234.23	117.11	1,229.68

79	150mm x 150mm UPVC adaptable box with cover	No.	3.00	137.55	0.05	6.88	18.91	6.88	3.44	36.11
80	Hub-GSM (151M Card (2G)) + Ethernet Up to 1 REV. Up to 100 devices, Up to 9 Partitions	pcs	4.00	840.00	0.10	84.00	120.75	42.00	21.00	267.75
81	DoorProtect- Universal door and window opening detector	pcs	24.00	1,152.00	0.10	115.20	165.60	57.60	28.80	367.20
82	Linear Power Supply Input: AC220V, 50 Hz Output: DC 12V, 3A / 5A Support Back-up	pcs	5.00	406.25	0.10	40.63	58.40	20.31	10.16	129.49
83	Back Up battery for buffered PSU 12V 7AH	pcs	5.00	125.00	0.10	12.50	17.97	6.25	3.13	39.84
84	Outdoor access controller with built-in EM 125 KHz proximity reader and keypad	pcs	5.00	937.50	0.10	93.75	134.77	46.88	23.44	298.83
85	EM 125 KHz outdoor proximity reader with keypad	pcs	5.00	468.75	0.10	46.88	67.38	23.44	11.72	149.41
86	RS232/RS485/RS422-Ethernet interface	pcs	5.00	906.25	0.10	90.63	130.27	45.31	22.66	288.87
87	DC12V 350KG/700lbs Holding Force Electric Magnetic Lock Twin Door	pcs	5.00	1,250.00	0.10	125.00	179.69	62.50	31.25	398.44
88	Electromagnetic lock for Door Access Control Security System	pcs	5.00	285.00	0.10	28.50	40.97	14.25	7.13	90.84
89	Suitable for EM lock 350kgs	pcs	8.00	200.00	0.10	20.00	28.75	10.00	5.00	63.75
90	Exit button giving control for door opening from the Receptionist Teller	pcs	5.00	130.00	0.10	13.00	18.69	6.50	3.25	41.44
91	Linear Power Supply Input: AC220V, 50 Hz Output: DC 12V, 3A / 5A	pcs	2.00	162.50	0.10	16.25	23.36	8.13	4.06	51.80
92	Support Back-up connection	pcs	2.00	50.00	0.10	5.00	7.19	2.50	1.25	15.94
93	Back Up battery for buffered PSU 12V 7AH	pcs	2.00	375.00	0.10	37.50	53.91	18.75	9.38	119.53
94	Outdoor access controller with built-in EM 125 KHz proximity reader and keypad	pcs	2.00	362.50	0.10	36.25	52.11	18.13	9.06	115.55
95	EM 125 KHz outdoor proximity reader with keypad	pcs	2.00	374.00	0.10	37.40	53.76	18.70	9.35	119.21
96	RS232/RS485/RS422-Ethernet interface	pcs	2.00	500.00	0.10	50.00	71.88	25.00	12.50	159.38
97	RFID EM Card (125KHz) EM Thin proximity card	pcs	3200.00	6,400.00	0.10	640.00	920.00	320.00	160.00	2,040.00
98	TI-350TB SZONES 350W MIXER AMPLIFIER W/ MP3/TUNER/BLUETOOTH Input)	pcs	8.00	5,376.00	0.20	1,075.20	840.00	268.80	134.40	2,318.40
99	5 Zones 240W Mixer Amplifier, with MP3/TUNER/BLUETOOTH.	pcs	2.00	934.00	0.20	186.80	145.94	46.70	23.35	402.79
100	Dual-directional Projection Loudspeaker(5w-10W-20W) 208	pcs	208.00	22,672.00	0.20	4,534.40	3,542.50	1,138.60	566.80	9,777.30
101	CONDENSER MIC, ABS BODY, BUILT-IN CHIME, WITH ROUND RING INDICATOR	pcs	6.00	780.00	0.20	156.00	121.88	39.00	19.50	336.38
102	CABLE MICRO MTCO 2X(28/0.108C+PVCL6)+cotton yarn+84/0.108C+OD6.3 BK 100M	pcs	3.00	180.00	0.20	36.00	28.13	9.00	4.50	77.63
103	XLR MA/L/FEM NETRIC	pcs	10.00	50.00	0.20	10.00	7.81	2.50	1.25	21.56
104	9U 600x600 Deep Wall Box	pcs	5.00	550.00	0.20	110.00	85.94	27.50	13.75	237.19
105	UPS 1500VA (Line interactive with automatic voltage regulator)	pcs	5.00	750.00	0.20	150.00	117.19	37.50	18.75	323.44
106	Hikvision 5mp Varifocal IP Bullet Camera	pcs	65.00	15,000.00	0.20	3,000.00	2,343.75	750.00	375.00	6,468.75
107	Hikvision 4k 16 Channel NVR with in built POE	pcs	4.00	4,615.38	0.20	923.08	721.15	230.77	115.38	1,990.38
108	cat 6 outdoor cable	pcs	40.00	4,000.00	0.20	800.00	625.00	200.00	100.00	1,725.00
109	Galvanised 2 inch pipes	pcs	20.00	615.38	0.20	123.08	96.15	30.77	15.38	265.38
110	8TB Purple Drive	pcs	8.00	1,600.00	0.20	320.00	250.00	80.00	40.00	690.00
111	R4S 1 box	pcs	4.00	92.31	0.20	18.46	14.42	4.62	2.31	39.81
112	6U cabinet	pcs	4.00	615.38	0.20	123.08	96.15	30.77	15.38	265.38
113	Mirror 80*60cm	nr	1776.00	23,822.82	0.20	4,764.56	3,722.32	1,191.14	595.57	10,273.59
114	Toilet Roll Holder	nr	1776.00	48,951.00	0.20	9,790.20	7,648.59	2,447.55	1,223.78	21,110.12
115	Toilet Brush Holder	nr	1776.00	39,160.80	0.20	7,832.16	6,118.88	1,958.04	979.02	16,888.10
116	Soap Dish Holder	nr	1776.00	24,475.50	0.20	4,895.10	3,824.30	1,223.78	611.89	10,555.06
117	Towel Rail	nr	1776.00	51,398.55	0.20	10,279.71	8,031.02	2,569.93	1,284.96	22,165.62
118	Instant Water Heater 30L	nr	1776.00	215,393.28	0.20	43,078.66	33,655.20	10,769.66	5,384.83	92,888.35
119	Wash Hand Basin	nr	1776.00	182,750.40	0.20	36,550.08	28,554.75	9,137.52	4,568.76	78,811.11
120	Pedestal Half	nr	1776.00	146,833.00	0.20	29,370.60	22,945.78	7,342.65	3,671.33	63,330.36

121	Mix. Basin	nr	1776.00	244,755.00	0.20	48,951.00	38,242.97	12,237.75	6,118.88	105,550.59
122	Waste Couple S	nr	1776.00	14,685.80	0.20	2,937.06	2,294.58	734.27	367.13	6,333.04
123	WC ONLY	nr	1776.00	244,755.00	0.20	48,951.00	38,242.97	12,237.75	6,118.88	105,550.59
124	Cistern Only	nr	1776.00	177,600.00	0.20	35,520.00	27,750.00	8,880.00	4,440.00	76,590.00
125	Overhead Shower Panel	nr	1800.00	369,000.00	0.20	73,800.00	57,656.25	18,450.00	9,225.00	159,131.25
126	Basin	nr	28.00	4,060.00	0.20	812.00	634.38	203.09	101.50	1,750.88
127	Pedestal Half	nr	28.00	2,940.00	0.20	588.00	459.38	147.00	73.50	1,267.88
128	Mix. Basin	nr	28.00	5,824.00	0.20	1,164.80	910.00	291.20	145.60	2,511.60
129	Metal Front Doors complete (900 x 2300mm)	pcs	1800.00	441,000.00	0.20	88,200.00	68,906.25	22,050.00	11,025.00	190,181.25
130	Wooden Back Doors complete (800 x 2300mm)	pcs	710.40	217,993.34	0.20	43,598.67	34,061.46	10,899.67	5,449.83	94,009.63
131	Door Eye View	pcs	1776.00	88,107.36	0.20	17,621.47	13,766.78	4,405.37	2,202.68	37,996.30
132	Door Locks	pcs	1776.00	75,053.76	0.20	15,010.75	11,727.15	3,752.69	1,876.34	32,366.93
133	100mm Pair Hinges	pcs	1776.00	22,839.36	0.20	4,567.87	3,568.65	1,141.97	570.98	9,849.47
134	Split Air conditioners (1.5HP) + Accessories with brackets	pcs	1800.00	549,000.00	0.05	27,450.00	75,487.50	27,450.00	13,725.00	144,112.50
135	Primer	bkt	2875.00	82,426.25	0.20	16,485.25	12,879.10	4,121.31	2,060.66	35,546.32
136	Acrylic	bkt	11211.00	730,845.09	0.20	146,169.02	114,194.55	36,542.25	18,271.13	315,176.95
137	Oil Base Paint (Stirs/gal)	gal	444.00	18,825.60	0.20	3,765.12	2,941.50	941.28	470.64	8,118.54
138	Thinner	gal	199.80	4,103.89	0.20	820.78	641.23	205.19	102.60	1,769.80
139	LED Bulbs at Room & Balcony	pcs	5328.00	39,160.80	0.20	7,832.16	6,118.88	1,958.04	979.02	16,888.10
140	LED Bulbs at Corridor	pcs	710.40	6,791.42	0.20	1,358.28	1,061.16	339.57	169.79	2,928.80
141	Pendant Bulb at Washrooms	pcs	3552.00	73,100.16	0.20	14,620.03	11,421.90	3,655.01	1,827.50	31,524.44
142	13amp double Switch Socket	pcs	3552.00	15,451.20	0.20	3,090.24	2,414.25	772.56	386.28	6,663.33
143	1-way, 2-gang Switches	pcs	3552.00	2,948.16	0.20	589.63	460.65	147.41	73.70	1,271.39
144	Adjustable Beds with Mattresses	nr	12.00	9,600.00	0.05	480.00	1,320.00	480.00	240.00	2,520.00
145	Bed Side Lockers	nr	10.00	5,692.31	0.05	284.62	782.69	284.62	142.31	1,494.23
146	Examination Tables	nr	4.00	2,245.15	0.05	112.31	308.85	112.31	56.15	589.62
147	Trolleys	nr	4.00	2,215.38	0.05	110.77	304.62	110.77	55.38	581.54
148	Bedside Screens (2.50 x 2.10m)	nr	18.00	6,355.38	0.05	317.77	873.87	317.77	158.88	1,668.29
149	Chairs	nr	1148.00	264,923.08	0.20	52,984.62	41,394.23	13,246.15	6,623.08	114,248.08
150	Tables	nr	118.00	14,160.00	0.20	2,832.00	2,212.50	708.00	354.00	6,106.50
	TOTAL			5,322,083.51		963,300.36	818,956.01	266,104.18	133,052.09	2,181,922.63

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

TOTAL TAX LIABILITY= 2,181,523.55 USD



Signature: [Handwritten Signature] Date: 22nd November 2022.

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

TAX ASSESSMENT FOR CONSAR LTD

November 22, 2022

S/N	GOODS DESCRIPTION	UNIT	Qty	CF (USD)	I/D Rate	Import Duty	Import Vat	Import NHII/GETRUND	EXIM	TOTAL (USD)
1	Structural frame	m2	3,200.00	1,133,019.30	0.20	226,603.86	177,094.27	56,650.97	28,325.48	488,614.57
2	Sun Screen	m2	1,600	159,211.50	0.20	31,842.30	24,876.80	7,960.58	3,980.29	68,659.96
3	Roof	m2	1,620	616,000.00	0.20	123,200.00	96,250.00	30,800.00	15,400.00	265,650.00
4	Ceiling	m2	1,655	168,000.00	0.20	33,600.00	26,250.00	8,400.00	4,200.00	72,450.00
5	Glass Parapet, Balustrades	m2	760	269,379.07	0.20	53,875.81	42,080.48	13,468.95	6,734.48	116,169.72
6	Aluminium doors & frames	Item	1	145,000.78	0.20	29,000.16	22,656.37	7,250.04	3,625.02	62,531.58
7	Flood Lights	No.	4	991,160.80	0.20	198,232.16	154,868.88	49,558.04	24,779.02	427,438.10
8	Video / Electronic Score Board	No.	2	1,032,081.26	0.20	206,416.25	161,262.70	51,604.06	25,802.03	445,085.04
9	Cables & Accessories	Item	1	136,945.22	0.10	13,694.52	19,685.88	6,847.26	3,423.63	43,651.29
10	Turnstiles	No.	10	161,112.00	0.05	8,055.60	22,152.90	8,055.60	4,027.80	42,291.90
11	Furniture (VIP)	Item	1	262,612.00	0.20	52,522.40	41,033.13	13,130.60	6,565.30	113,251.43
12	Communication/Broadcasting System	Item	1	233,612.40	0.05	11,680.62	32,421.71	11,680.62	5,840.31	61,323.26
13	Generators	No.	3	447,471.50	0.05	22,373.58	61,527.33	22,373.58	11,186.79	117,461.27
14	Tartan Track	m2	7500	1,494,563.84	0.20	298,912.77	233,525.60	74,728.19	37,564.10	644,530.66
15	External light fittings	Item	1	445,103.45	0.20	89,020.69	69,547.41	22,255.17	11,127.59	191,950.86
16	Passenger lifts	No.	2	133,293.10	0.05	6,764.66	18,602.80	6,764.66	3,382.33	35,514.44
17	VIP Technical Installation i.e. electrical, telephone, TV, LAN line, 14no. CCTV, ACS etc.	Item	1	1,701,466.67	0.20	340,293.33	265,854.17	85,073.33	42,536.67	733,757.50
18	Aluminium Cladding	m2	4950	404,600.00	0.20	80,920.00	63,218.75	20,230.00	10,115.00	174,483.75
19	Sports Equipment	Item	1	80,000.00	0.20	16,000.00	12,500.00	4,000.00	2,000.00	34,500.00
	TOTAL			14,139,515.33		1,843,008.70	1,545,059.15	500,831.64	250,415.82	4,139,515.33

TOTAL TAX LIABILITY: 4,139,515.33 USD
This is to certify that the assessment given is true and correct.


 Signature: EBENEZER BOB-ESHUN
 Office: S/Nape & Bank
 (PRINCIPAL REV. OFFICER)

Date: 22nd November 2022.

SERIFICATE

