

MEMORANDUM TO PARLIAMENT

BY

THE MINISTER OF FINANCE

ON

**THE WAIVER OF IMPORT DUTIES AND TAXES ON MATERIALS AND
EQUIPMENT INCLUDING OTHER RELATED TAXES FOR THE PORT
OF THE TAKORADI INFRASTRUCTURE DEVELOPMENT
PROJECT ENGINEERING, PROCUREMENT AND
CONSTRUCTION OF PHASE 1:**

**BREAKWATER EXTENSION, BULK ORE JETTY CONSTRUCTION AND
DREDGING**

18th
.....**JULY, 2013**

1. ACTION REQUIRED

Hon. Members of Parliament are respectfully invited to consider and approve the waiver of of Customs Duty, VAT, EDIF, ECOWAS Levy, Destination Inspection Fees, Withholding Tax Liabilities on Local and Foreign suppliers, Corporate Income Tax and other project related imposts amounting to **Twenty Six Million, Seven Hundred and Eleven Thousand, Eight Hundred and Sixty Five Euros (€26,711,865.00)** to undertake the Design, Civil and Engineering works at the Takoradi Port, Ghana.

It may be recalled that Parliament at its Eleventh Sitting of the Emergency Meeting held on Monday 17th September 2012, approved by Resolution the said Credit Facility Agreement between Ghana Ports and Harbours Authority (GPHA) and KBC Bank NV, Belfius Bank SA/NV, Deutsche Bank AG, London, Fortis Bank NV/SA, and ING Belgium NV/SA with the Government of Ghana as the Guarantor.

2. BACKGROUND

The Takoradi Port has recently become the focus of maritime trade activities especially in support of the emerging oil and gas cluster of services and activities.

The rapidly growing economy coupled with the emerging oil and gas industry has necessitated the demand for modern shore-based support services and facilities for important activities such as storage and handling of chemicals; lifting and storage of heavy equipment in thousands of tons in single lifts; fabrications and spooling activities for rigid production flow pipes, water and gas injection flow pipes; berthing of multi-purpose platforms, supply and light construction vessels; fabrication, assembly and repair yards; oil rig repair facilities; container yards for project cargo such as spares, food and medicals for the oil fields and the supporting industries among others.

Unfortunately, the Takoradi port has not received the needed attention over a long period to be ready for the emerging new operational requirement and activities. Various Master Plan studies have been undertaken but have failed to adequately predict the current needs of the Port. The port therefore has to provide adequate berthing, mooring, wharf, warehousing and large open space facilities at the waterfront in response to the above stated demands.

Further, due to the shallow depths of the Port, the shipment of bulk cargos including cocoa, and other agro-forestry products is by double-handling through the use of old-fashioned lighterage system. With the emerging growth prospects and global competition, the economies of scale would require the use of larger vessels and direct loading facilities to sustain reasonable economic growth.

2. The Project

The twin city of Sekondi-Takoradi has a relatively shorter route by rail to the middle belt of Ghana and thence to the landlocked countries of Burkina Faso, Mali and Niger. The port therefore offers an excellent opportunity for the use of the Ghanaian corridor to capture containerized and general cargo transit trade to these landlocked countries, which had traditionally been kept within the corridors of Ghana's neighbours.

Within the framework of the development scenario described above, the Government of Ghana (GoG) acting through the Ministry of Transport with GPHA as the implementing agency intends to engage the services of a port and maritime construction firm, *Jan de Nul of Belgium* to undertake dredging and civil works within the Port of Takoradi as a major step towards the re-development and expansion of Takoradi Port.

GPHA, after several considerations, has prepared a Master Plan layout and conceptual designs intended to guide in the expansion of the port. Central to this Master Plan's phase development is the plan to relocate the bulk handling activities outside the main harbour basin into deeper waters to eliminate the rail/road intersections and provide space for other cargo handling and storage activities in an efficient manner, particularly for the admission of oil and gas service terminals.

Further, the port in its current state lacks the requisite infrastructure such as good access roads, paved areas for the handling of cargo, paved parking areas for imported vehicles and port haulage trucks, sheltered storage facilities, utilities services, etc. The influx of the oil service vessels and other oil and gas related activities therefore place the port in a desperate state of *need*. The project is thus expected to help address some of these challenges and bottlenecks.

3. SCOPE OF THE PROJECT

The proposed works is considered under the portfolio of an Engineering, Procurement and Construction contract (EPCC). The following stages are highlighted:

4. Design Stage: The Engineering Design, guided by the Employer's Requirements will be conducted by the Contractor. The complete gamut of technical feasibility checks, site data collection, simulations, and detailed designs based on the geophysical and hydrological conditions of the port area and the entire agreed port infrastructure would be conducted.

The designed system including all the force and interactions between waves, currents, tides, sediments, geotechnical and foundations safety of all physical structures (natural and man-made), air and water quality, environmental parameters, design vessel manoeuvrability, operations and navigations, weather scenarios, etc., would be verified and simulated completely to confirm the design details and structural safety for the Employer's approval.

Another important feature is to secure the design insurance for the works to be borne by the contractor. Such design insurance can only come from an insurance provider who is convinced about the soundness of the design, hence the need to have a comprehensive design study to cover the scope of the works. After the completion of the environmental impact assessment study of the construction and dredging works, the contractor is expected to register an acceptable environmental management plan (EMP) and certification for the works.

5. Construction Stage: This sub-component will cover the construction works, including, but not limited to the following:
 - a. Dredging in soft rock to provide water depths of up -14m (or depending on the geotechnical investigations, -16m water depths) in the harbour basin and port access / navigation channel;
 - b. Reclamation works;
 - c. At least, 400m of concrete quay wall for bulk mineral ore terminal operations;
 - d. Breakwater extension of 1150m of rubble-mound / concrete blocks breakwater;
 - e. Rock armour revetment, approximately 1800m, to protect reclamation areas;

The complete works, including the Technical and Feasibility Studies and Detail Designs plus Construction and Dredging Works shall be executed with One Hundred and Ninety-Seven Million Euros (€197,000,000.00).

4. OBLIGATION OF THE GOVERNMENT OF GHANA

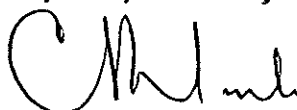
Under the Irrevocable and Unconditional Guarantee on first demand signed on 3rd October, 2012 between the Government Republic of Ghana acting through the Ministry of Finance (Guarantor) and the Finance Parties and Security Agent, the Government of Ghana commits under clause 23 of the Agreement to bear all costs and expenses related to the enforcement of this Guarantee.

Further, under Article 1.13 of the commercial contract/Particular conditions of the Contract of the first amendment to the contract for Port of Takoradi Infrastructure Development Project, dated 19th June, 2013 which was entered into between the Ghana Ports and Harbours Authority (Government

representative for the Ministry of Transport) and Jan De Nul N.V / Jan De Nul Ghana Limited (Contractor/Additional contractor), the Employer commits to use its best efforts to exempt the Contractor, Additional Contractor from Custom Duties, Internal taxes and other fiscal levies which may be imposed in the Republic of Ghana with respect to the supply of products, services and equipment necessary for the Works. Should any of such tax be payable by the Contractor, Additional Contractor such amounts shall be reimbursed by the Employer to the Contractor.

5. RECOMMENDATION

In view of the requirement of the Contract Agreement and within the framework of Article 174 (2) of the Constitution, Hon. Members of Parliament are kindly requested to consider and approve the waiver of Corporate Income Tax, Customs Duty, VAT, EDIF, ECOWAS Levy, Destination Inspection Fees, Withholding Tax liabilities on Local and Foreign Suppliers, and other related taxes as assessed by the Ghana Revenue Authority for the Civil and Engineering Works at the Takoradi Port excluding the Corporate and other withholding taxes amounting to **Twenty Six Million, Seven Hundred and Eleven Thousand, Eight Hundred and Sixty Five Euros (€26,711,865.00)**.



HON. CLEMENT KOFI HUMADO, MP
AG. MINISTER

Cc: Hon. Dzifa Attivor
Minister for Transport

ATTACHMENTS

- i. Parliamentary Approval of the Credit Facility Agreement;
- ii. Relevant Section(s) of the Irrevocable and Unconditional Guarantee
- iii. Relevant Section(s) of the Amended Commercial Contract
- iv. Relevant Portions of the GRA Assessment on the Engineering Procurement Contract
- v. Application Letter from the Ministry of Transport

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



OFFICE OF THE PRESIDENT

P.O. BOX 1627

ACCRA

18TH JULY, 2013

CONFIDENTIAL

My Ref. No

Your Ref. No.....

OP/CA / 1/14

FREEDOM AND JUSTICE

A BUYER'S CREDIT FACILITY OF ONE HUNDRED AND NINETY-SEVEN MILLION EUROS (€197,000,000.00) TO FINANCE THE DESIGN, CIVIL AND DREDGING WORKS IN THE PORT OF TAKORADI

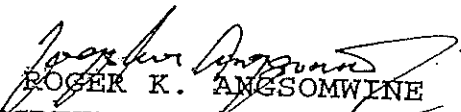
At its fifth meeting, held on Thursday, 6th June, 2013, Cabinet considered a memorandum jointly submitted by the Minister for Finance and the Minister for Transport on the above subject.

2. The memorandum invited Cabinet to consider and approve a Sovereign Guarantee for a Buyer's Credit Facility of One Hundred and Ninety-Seven Million Euros (€197,000,000.00) between the Ghana Ports and Harbours Authority (GPHA) and the Mandated Lead Arrangers (KBC Bank NV, Belfus Bank SA/NV, Deutsche Bank Ag, London Branch, Fortis NV/SA and ING Belgium NV/SA with KBC Bank NV action as the Agent and Security agent.

3. The memorandum also requested Cabinet to approve and recommend to Parliament the exemption of taxes, customs duties, levies, applicable fees and duties relating to the execution of the project.

4. After the ensuing discussion, Cabinet approved the request.

5. I would be grateful if you could take requisite action
the decision by Cabinet


ROGER K. ANGSOMWINE
SECRETARY TO THE CABINET

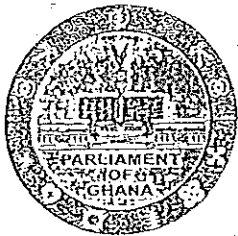
HON. MINISTER FOR FINANCE

HON. MINISTER FOR TRANSPORT

Cc: Executive Secretary
To H.E. The President

Secretary To H.E The
Vice President

Chief of Staff



PARLIAMENTARY SERVICE

Parliament House - Accra (Ghana)

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

My Ref. No.

OP/1/R/294

Your Ref.:

Telephone No. 0302 664184 (4lines)
Fax No. 0302 665957

17th Sept. 2012

THE HON. MINISTER,
MINISTRY OF FINANCE AND ECONOMIC PLANNING
ACCRA.

Hon. Minister,

**CREDIT FACILITY AGREEMENT BETWEEN GHANA PORTS AND HARBOURS
AUTHORITY AND KBC BANK NV, BELFIUS BANK SA/NV, DEUTCHE BANK
AG, LONDON, FORTIS BANK NV/SA, AND ING BELGIUM NV/SA, WITH
GOVERNMENT OF THE REPUBLIC GHANA AS GUARANTOR, FOR AN
AMOUNT OF ONE HUNDRED AND NINETY-SEVEN MILLION EUROS
(€197,000,000.00) TO FINANCE THE DESIGN, CIVIL AND ENGINEERING
WORKS AT TAKORADI PORT, GHANA**

Parliament at its Eleventh Sitting of the Emergency Meeting held on Monday, 17th September 2012, approved by Resolution the Credit Facility Agreement between Ghana Ports and Harbours Authority and KBC Bank NV, Belfius Bank SA/NV, Deutsche Bank AG, London, Fortis Bank NV/SA, and ING Belgium NV/SA, with Government of the Republic Ghana as guarantor, for an amount of One hundred and ninety-seven million Euros (€197,000,000.00) to finance the design, civil and engineering works at Takoradi Port, Ghana.

I am directed to forward to you the text of the Resolution as follows:

WHEREAS

1. By the provisions of article 181 of the Constitution and Sections 3 and 7 of the Loans Act, 1970 (Act 335), the terms and conditions of any loan raised by the Government of the Republic of Ghana on behalf of itself or any public institution or authority shall not come into operation unless the said terms and conditions have been laid before Parliament and approved by a Resolution of Parliament;
2. Pursuant to the provisions of the said article 181 of the Constitution and Sections 3 and 7 of the Loans Act, 1970 (Act 335), at the request of the Government of the Republic Ghana acting through the Minister responsible for Finance and Economic Planning, there has been laid before Parliament the terms and conditions of the Credit Facility Agreement between Ghana Ports and Harbours Authority and

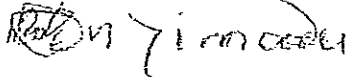
KBC Bank NV, Belfius Bank SA/NV, Deutsche Bank AG, London, Fortis Bank NV/SA, and ING Belgium NV/SA, with Government of the Republic Ghana as guarantor, for an amount of One hundred and ninety-seven million Euros (€197,000,000.00) to finance the design, civil and engineering works at Takoradi Port, Ghana.

THIS HONOURABLE HOUSE HEREBY RESOLVES AS FOLLOWS:

In accordance with the provisions of the said article 181 of the Constitution and Sections 3 and 7 of the Loans Act, 1970 (Act 335) this House approves the Credit Facility Agreement between Ghana Ports and Harbours Authority and KBC Bank NV, Belfius Bank SA/NV, Deutsche Bank AG, London, Fortis Bank NV/SA, and ING Belgium NV/SA, with Government of the Republic Ghana as guarantor, for an amount of One hundred and ninety-seven million Euros (€197,000,000.00) to finance the design, civil and engineering works at Takoradi Port, Ghana.

The Resolution is respectfully submitted for your appropriate action.

Yours sincerely,



EMMANUEL ANYIMADU
CLERK TO PARLIAMENT

Cc: Hon. Attorney-General and Minister for Justice
Ministry of Justice
Accra.

Hon. Minister
Ministry of Transport
Accra.

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

Ref. No. OP/07/17
our Ref. No.
Tel/Fax: 021-665415 Ext. 116
Email: cabinet@coast.gov.gh



OFFICE OF THE PRESIDENT

P.O. BOX 1627

ACCRA

~~CONFIDENTIAL~~

RECEIVED Date 08/08/12
MANAGEMENT DIVISION
FINANCE & ECONOMIC PLANNING
P.O. BOX MB 10, ACCRA

3rd August, 2012

A BUYER'S CREDIT FACILITY OF ONE HUNDRED AND NINETY-SEVEN MILLION EUROS (€ 197,000,000.00) TO FINANCE THE DESIGN, CIVIL AND DREDGING WORKS IN THE PORT OF TAKORADI

- At its thirty-sixth meeting, held on Thursday, 2nd August, 2012, Cabinet considered a memorandum jointly submitted by the Minister for Finance and Economic Planning and the Minister for Transport on the above subject.
2. The memorandum invited Cabinet to consider and approve a Sovereign Guarantee for a Buyer's Credit Facility of One Hundred and Ninety-Seven Million Euros (€ 197,000,000.00) between the Ghana Ports and Harbours Authority (GPHA) and the Mandated Lead Arrangers (KBC Bank NV, Belfus Bank SA/NV, Deutsche Bank Ag, London Branch, Fortis NV/SA and ING Belgium NV/SA) with KBC Bank NV acting as the Agent and Security Agent.
 3. The memorandum also requested Cabinet to approve and recommend to Parliament the exemption of taxes, customs duties, levies, applicable fees and duties relating to the execution of the project.
 4. After the ensuing discussion, Cabinet approved the request.
 5. I would be grateful if you could take requisite action on the decision by Cabinet.

BEN C. EGHAN
SECRETARY TO THE CABINET

HON. MINISTER FOR FINANCE AND
ECONOMIC PLANNING

HON. MINISTER FOR TRANSPORT

CC: Secretary to the President
Secretary to the Vice President
Chief of Staff

**IRREVOCABLE AND UNCONDITIONAL GUARANTEE ON
FIRST DEMAND**

October 3, 2012

BY

**THE REPUBLIC OF GHANA
acting through
THE MINISTRY OF FINANCE AND ECONOMIC PLANNING**

as Guarantor

IN FAVOUR OF

**KBC BANK NV
BELFIUS BANK SA/NV
DEUTSCHE BANK AG, LONDON BRANCH
FORTIS BANK NV/SA
ING BELGIUM NV/SA
as Finance Parties**

AND

**KBC BANK NV
as Security Agent**

EXECUTION VERSION

2. Pursuant to clause 20.1 (Appointment and duties of the Agent and the Security Agent) of the Facility Agreement, the Finance Parties have appointed the Security Agent to act as their agent under and in connection with the Finance Documents.
3. The capitalised terms used hereinafter shall have the same meaning as set forth in the Facility Agreement unless defined otherwise. The Guarantor declares to be cognisant of the wording and all the terms and conditions of the Facility Agreement.
4. In consideration of the Finance Parties entering into the Facility Agreement with the Borrower and considering the fact that all liabilities deriving from the Finance Documents, as amended, restated or refinanced in whole or in part from time to time, whether existing or becoming due or arising in future (including the obligation of principal repayment or that of the payment of contractual and default interests, fees, costs or any other sums due to the Finance Parties under any title relating to the Finance Documents), are guaranteed by an irrevocable and unconditional, autonomous and independent first demand guarantee issued by the Guarantor as primary obligor and not as merely surety in accordance with the following terms (the **Guarantee**).
5. The Guarantor expressly agrees that any reference in this Guarantee to the Facility Agreement or any other Finance Document does not affect the intention of the Guarantor and the strictly independent nature of this Guarantee.
6. By way of an irrevocable and unconditional, autonomous and independent first demand guarantee, the Guarantor hereby undertakes, without it being possible to invoke any exception based on the relationship between any Finance Party and the Borrower or on the grounds of the relationship between the Guarantor and the Borrower (or any other instructing party of the Guarantee), to pay to:
 - (a) the Security Agent within ten (10) days after the Guarantor has received written demand from the Security Agent that:
 - (i) the Borrower has defaulted in paying a certain amount under any Finance Document; or
 - (ii) the DSRA's credit balance is lower than the Required DSRA Amount and the Borrower has not timely funded or refunded the DSRA; and
 - (b) each Lender within ten (10) days after the Guarantor has received written demand from such Lender that the Borrower has defaulted in paying a certain amount under clause 7.1 (Mandatory prepayment – Negative Outcome Event) of the Facility Agreement,

and any such amount that is specified in the written demand as the amount which the Guarantor has to pay pursuant to the Guarantee. All other requirements for a demand prescribed in article 15 of the Uniform Rules for Demand Guarantees (URDG), publication ICC, nr. 758, are excluded.

Any demand of the Security Agent stating an amount due from the Borrower or the Guarantor shall be conclusive evidence thereof and shall be binding upon the Guarantor.

7. This Guarantee and the rights of the Security Agent and the other Finance Parties hereunder shall not be affected by any illegality, irregularity, unenforceability or invalidity of any obligation of the Borrower or any other person under the Finance Documents or any other agreement (including any action of governmental authority or any exchange control and currency transfer regulations prohibiting the Borrower to pay in conformity with the Finance Documents) to the extent that the Guarantor's obligations under this Guarantee shall remain in full force and effect and this Guarantee shall be construed accordingly as if there were no such illegality, irregularity, unenforceability or invalidity.

EXECUTION VERSION

If at any time the Borrower shall be guaranteed besides the Guarantor by one or more other guarantors, payment of all amounts due under the Guarantee may nevertheless be required from the Guarantor as if it were the sole guarantor.

11. Until all sums owed to the Finance Parties by the Borrower under the Finance Documents have been irrevocably paid in full, the Guarantor shall not, after a claim has been made on the Guarantee hereunder, by virtue of having paid any and all parts of such claim:
 - (a) be entitled to claim or to rank as a creditor senior to or on parity with the Finance Parties towards the Borrower;
 - (b) receive, claim or have the benefit of any payment or distribution from or on account of the Borrower, or
 - (c) exercise any right of set-off against the Borrower or claim the benefit of any Security or sums held by or for the account of the Finance Parties it being acknowledged that the Finance Parties shall be entitled to apply such Security and sums as it sees fit.
12. Where any discharge (whether in respect of the obligations of the Borrower or any Security thereof or otherwise) is made in whole or in part or any arrangement is made on the faith of any payment, Security or other disposition which is avoided or must be repaid on bankruptcy, liquidation or otherwise without limitation, the liability of the Guarantor under this Guarantee shall continue as if there had been no such discharge or arrangement.
13. If, but in the context of a general recovery plan, of which the rescheduling of any Finance Document guaranteed hereunder is a part, the Finance Parties should be requested to accept additional or new commitments and/or grant additional or new loans to the Borrower, the Guarantor hereby agrees to unconditionally and irrevocably guarantee such additional or new commitments and/or additional or new loans on the same terms and conditions as set out in this Guarantee.
14. The Guarantor represents and warrants the following:
 - (a) The Guarantor is fully qualified and empowered to own its assets and carry on business as it is presently being conducted. The Guarantor has full power, authority and legal right to enter into this Guarantee and to execute, to exercise, to deliver and to perform its obligations under this Guarantee;
 - (b) All action required to authorise the execution, the delivery and the performance of this Guarantee have been duly taken (including but not limited to the approval of the Guarantee and the Facility Agreement by the Parliament of Ghana);
 - (c) The person(s) signing the Guarantee on its behalf is/are duly authorised to sign for and on its behalf;
 - (d) Neither the execution and delivery by the Guarantor of this Guarantee nor the performance by the Guarantor of its obligations hereunder will:
 - (i) violate in any respect any provisions of law or regulation or any order of any governmental, judicial or public body or authority, or the laws applicable to the Guarantor, or any mortgage, agreement or other undertaking or instrument to which the Guarantor is a party or which is binding upon it or its assets, nor result in the creation or imposition of any encumbrance on any of its assets pursuant to the provisions of any such mortgage, agreement or other undertaking or instrument, nor

EXECUTION VERSION

- constitute a default or termination event (however described) under any such agreement or instrument.
- (ii) cause to exceed any limitation on the Guarantor or the powers of its officers, whether imposed by or contained in the constitutional documents of the Guarantor, by any law, order or judgment, by any agreement or instrument or otherwise;
 - (e) It is familiar with giving guarantees upon demand and is aware of the particular risk arising out of such guarantees upon demand.
 - (f) This Guarantee and the obligations resulting thereof, constitute a legal, valid and binding obligation on the Guarantor, is within its interest and is enforceable in accordance with its terms;
 - (g) It complies, in all material respect, with all laws to which it may be subject;
 - (h) Other than as set forth in this Guarantee, no registration, recording or filing with, and no (further) authorization from any public authority, from any relevant administrative body or any other person is required by the Guarantor in connection with the validity, execution, delivery or enforceability of this Guarantee;
 - (i) Under the law of the Guarantor's jurisdiction it is not necessary that the Guarantee be filed, recorded or enrolled with any court or other authority in that jurisdiction or that any stamp, registration or similar tax be paid on or in relation to the Guarantee except for the stamping required under clause 15 paragraph (e) below.
 - (j) To the extent applicable, no Authorisation, and no payment of any Tax and no other action whatsoever which has not been duly and unconditionally obtained, made or taken, is necessary or desirable under the laws of the Guarantor's jurisdiction to enable the Guarantor to lawfully enter into, exercise its rights and comply with its obligations under this Guarantee and to make the Guarantee admissible in evidence in its jurisdiction. To the extent applicable, all necessary Tax returns have been delivered by or on behalf of the Guarantor to the relevant taxation authorities and the Guarantor is not in default in the payment of any Taxes, and no claim is being asserted with respect to Taxes which is not disclosed in the financial statements referred to in this Guarantee.
 - (k) The Guarantor has fully disclosed in writing to the Finance Parties all facts related to the Guarantor which the Guarantor knows or should reasonably know and which are material for disclosure to the Finance Parties in the context of the Guarantee.
 - (l) No event has occurred which constitutes, or which with the giving of notice and/or the lapse of time and/or the making of a relevant determination would constitute, a contravention of, or default under, any agreement or instrument by which the Guarantor or any of its assets is bound or affected, being a contravention or default which might have an effect on its liability to observe or perform its obligations under the Guarantee and all documents connected therewith
 - (m) No action, litigation, arbitration or administrative proceeding or claim which might by itself or together with any other such proceedings or claims have an effect on its ability to observe or perform its obligations under the Guarantee and all documents connected therewith, is presently in progress or pending or, to the best of the knowledge, information and belief of the Guarantor, is threatened against the Guarantor or any of its assets.

Furthermore, the Guarantor has not breached any law or regulation.

EXECUTION VERSION

15. The Guarantor covenants the following:
- (a) The Guarantor declares that it has complied with all laws and regulations concerning loans obtained abroad and guarantees given, presently in force in the Republic of Ghana. It further undertakes to comply with all future regulations and laws coming into force during the lifetime of the Guarantee.
 - (b) The Guarantor, as long as it is indebted under the Guarantee, undertakes to keep the Security Agent immediately informed of any proceeding entered against the Guarantor or concerning its assets which might entail substantial depletion of its assets.
 - (c) The Guarantor's obligations under this Guarantee rank and will continue to rank at least *pari passu* with the claims of all its other unsecured and unsubordinated creditors, of the Guarantor, now or hereafter existing, except for obligations mandatorily preferred by law applying to companies generally, and without any preference among them and equally with all other present and future indebtedness and obligations of the Guarantor.
 - (d) The Guarantor further covenants that as of the date of this Guarantee and as long as any amount remains outstanding under any Finance Documents and under the Guarantee:
 - (i) it shall effect such registrations and obtain all such authorisations, orders, consents, approvals and permissions which may be required for the fulfilment of any of its obligations hereunder, including in particular all necessary exchange control permissions required in relation to the payment of any sum (whether in the nature of principal, interest, commission, fees or otherwise) under this Guarantee; and
 - (ii) it shall promptly inform the Security Agent of any litigation, arbitration or administrative proceeding filed against it or any of its assets which might materially affect the Guarantor's ability to perform its obligations under this Guarantee, as the case may be.
 - (e) The Guarantor covenants that promptly upon the execution of this Guarantee, it shall submit the Guarantee for stamping in accordance with the Stamp Duty Act, 2004 (Act 689) of Ghana and deliver to the Security Agent, the original stamped copy of the Guarantee.

16. All payments to be made by the Guarantor to the Security Agent or any other Finance Party pursuant to this Guarantee shall be made (a) without set-off, counterclaim or condition whatsoever and (b) free and clear of and without deduction or withholding for or on account of, any present or future Taxes, unless the Guarantor is required by law or regulation to make any such payment subject to any Taxes.

In such event, then:

- (a) the Guarantor shall notify the Security Agent promptly as soon as it becomes aware of such requirement;
- (b) the Guarantor shall remit promptly the amount of such Taxes to the appropriate taxation authority, and in any event prior to the date on which penalties attach thereto;
- (c) such payment shall be increased by such amount as may be necessary to ensure that the Security Agent or such other Finance Party receives a net amount which, after deducting or withholding such Taxes, is equal to the full amount which the Security Agent or such other Finance Party would have received had such payment not been subject to such Taxes; and

EXECUTION VERSION

- (d) the Guarantor shall indemnify the Security Agent and the other Finance Parties against any liability of the Security Agent or the other Finance Parties in respect of such Taxes.

Not later than 30 days after each deduction or withholding of any such Taxes, the Guarantor shall forward to the Security Agent evidence satisfactory to the Security Agent that such Taxes have been remitted to the appropriate taxation authority.

The Guarantor agrees, as the case may be, to deliver the forms, documents or certificates to the relevant authorities of the relevant country or to the Security Agent, required or reasonably requested in order to allow the Guarantor to make payments under the Guarantee without deduction or withholding for or on the account of any Tax or with such deduction or withholding at a reduced rate. Any taxes due, if any, pursuant to the Guarantee and arising there from, legally due outside of Belgium, shall be for the account of the Guarantor.

17. The Guarantor, hereby agrees to and expressly authorises the use by the Security Agent and the other Finance Parties of any of its details or any of the information relating to the Guarantee, for commercial purposes such as, but not limited to, mentioning in a tombstone, a track record and/or a brochure published by any Finance Party with respect to its trade finance business.

The Guarantor hereby also agrees to and expressly authorises the Security Agent and the other Finance Parties to make available the information as set forth in the previous paragraph to their Affiliates, whether in Belgium or abroad and this for the same purposes as set forth in the previous paragraph.

The information in question will be stored in a secure manner and may only be processed and consulted by persons entitled to do so for the purposes of their job who are bound by a duty of professional discretion and who act in compliance with prevailing legislation.

In addition, the Security Agent and each other Finance Party is authorised to disclose any information or document relating to the Guarantor or this Guarantee, or any other document relating thereto, to its advisers (legal, fiscal, financial, technical or other advisers). Furthermore, this information may be passed on to potential professional parties – who are subject to a duty of discretion – to whom the Facility/any Finance Document may be transferred (in any way whatsoever) in full or partial, or whose participation in (the risk relating to) any Finance Document is envisaged.

The Security Agent and the other Finance Parties may disclose to the Exporter a (photo) copy of the Guarantee including its amendments if any, and/or any information relating to the Guarantor in connection with this Guarantee.

Furthermore, the Security Agent and the other Finance Parties may pass on to the ONDD the Guarantor's details, the modalities (including the amount and purpose) of this Guarantee, or any other information on this Guarantee or any document relating thereto.

In addition, the Security Agent and the other Finance Parties are authorised to disclose to the ONDD any facts and circumstances in relation to this Guarantee (or the parties thereto) or in relation to any other contract or credit agreement (involving the Guarantor) (or the parties thereto) covered by the ONDD.

The Security Agent and the other Finance Parties may also, at all times, provide the ONDD with any information regarding its actual and future claims/receivables towards the Guarantor as well as with any information regarding any Security issued by the Guarantor, whether or not in relation to the Finance Documents or any other contract or credit agreement.

EXECUTION VERSION

The Guarantor acknowledges that the Finance Documents may provide the ONDD with all the information and documentation with regard to the risks insured by the ONDD.

The decision as to whether or not to pass on all the above-mentioned information, will be the sole and discretionary decision of the Security Agent or the Finance Parties (as the case may be) without being responsible for any use thereof by the ONDD.

18. This Guarantee shall be governed by and construed in accordance with the laws of the Kingdom of Belgium. This Guarantee is also subject to the URDG.

All disputes arising out of or in connection with this Guarantee shall be finally settled under the Rules of Arbitration of the International Chamber of Commerce and by three (3) arbitrators appointed in accordance with the said Rules.

The location of each arbitration proceeding shall be Paris, France. The arbitration proceedings shall be conducted in the English language.

The Parties to the arbitration shall use their reasonable efforts to conclude the arbitration of any controversy or dispute no later than one hundred and twenty (120) days after submission of such controversy or dispute.

The arbitrators shall include in any award the requirement that the losing Party pays the other Party all reasonable costs, including attorneys fees, incurred during the arbitration, subject to the Arbitration Rules.

19. The Guarantor irrevocably and unconditionally:

- (a) waives any right it may have to claim sovereign immunity for itself or its assets from suit, execution of judgment or any other legal process to which it might be entitled in any action or proceeding with respect to any claim arising out of this Guarantee, or any other type of immunity including immunity from jurisdiction, enforcement, injunctions and all other legal proceedings and relief, both in respect of itself and its assets, and agrees to ensure that no such claim is made on its behalf;
- (b) consents generally to the giving of any relief or the issue of any process in connection with proceedings brought by the Security Agent against the Guarantor in relation to this Guarantee; and
- (c) to the extent permitted by applicable law, waives all rights of immunity in respect of it or its assets in any jurisdiction in relation to or arising out of the enforcement and execution of the Guarantee or any judgment or arbitration award arising therefrom.

20. This Guarantee shall be in addition to and shall not in any way be prejudiced by any other security now or hereafter held by the Security Agent or any other Finance Party.

21. The benefit of this Guarantee shall be binding and inure to the benefit of the successors, assigns and transferees of the Security Agent and any other Finance Party under the Finance Documents without article 33 URDG being applicable thereto. The Finance Parties are entitled to transfer the benefit of this Guarantee to the ONDD without article 33 URDG 758 being applicable thereto. This Guarantee shall be binding and inure to the benefit of the successors in title of the Guarantor. The Guarantor may not assign, transfer or novate any of its rights or obligations under this Guarantee.

22. In case any one or more provisions in this Guarantee should be or become fully or in part invalid, illegal or unenforceable in any respect under any applicable law or regulation or any jurisdiction, the

EXECUTION VERSION

- validity, legality and enforceability of the other provisions contained in this Guarantee shall not in any way be impaired thereby. The Guarantor shall then propose a substitute clause and undertaking which will preserve the original meaning and intent of the Guarantee.
23. All costs and expenses related to the enforcement of this Guarantee shall be borne by the Guarantor.
24. The Guarantor will indemnify the Security Agent and any other Finance Party and keep the Security Agent and any other Finance Party indemnified against all damages, losses, actions, claims, expenses, demands and liabilities which may be incurred by or made against the Security Agent or such other Finance Party for anything done or omitted in the exercise or purported exercise of the powers contained herein and occasioned by any breach of the Guarantor of any of its obligations or undertakings herein contained other than to the extent that such damages, losses, actions, claims, expenses, demands and liabilities are incurred or made against the Security Agent or such other Finance Party as a result of its gross negligence or wilful misconduct.
25. Any communication to be made under or in connection with this Guarantee shall be made in writing and may be sent by authenticated SWIFT, registered letter, fax or special courier (eg DHL, Fedex,...). The SWIFT address (if applicable), address and fax number of each party for any communication or document to be delivered in connection with this Guarantee is that identified below or any substitute address or fax number as the party may notify to the other parties by not less than 5 Business Days' notice.

EXECUTIVE DIRECTOR

HOWEVER, since the Government has caused this contract to be signed on its name, it will be held liable

The Contractor

THE REPUBLIC OF GHANA
acting through
THE MINISTER OF FINANCE AND ECONOMIC PLANNING

[Handwritten signature]

Name: DR. KWAME ADENANG
Title: CHIEF DIRECTOR
Address: P.O. BOX 100, ACCRA, GHANA
Telephone: 231 002, 669, 341
Telex: 231 002, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

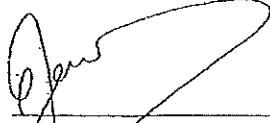
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MINISTER OF FINANCE AND ECONOMIC PLANNING

ALLEN COMWELL
153, OLYMPIA
MINISTRY OF FINANCE AND ECONOMIC PLANNING

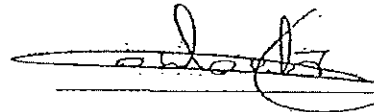
EXECUTION VERSION

The Finance Parties

KBC BANK NV
acting as Finance Party



Name: Marleen Janssens
Title: Head Operations
Specialised Finance



Name: PATRICIA NAeyaERTS
Title: Head Export Finance

BELFIUS BANK SA/NV
acting as Finance Party

Name:

Name:

Title:

Title:

DEUTSCHE BANK AG, LONDON BRANCH
acting as Finance Party

Name:

Name:

Title:

Title:

EXECUTION VERSION

The Finance Parties

KBC BANK NV
acting as Finance Party

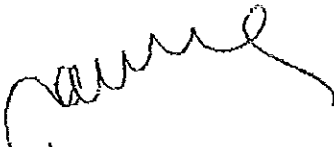
Name:

Title:

Name:

Title:


BELFIUS BANK SA/NV
acting as Finance Party



Name: **Piet CORDONNIER**
Company Lawyer
Title: **Belfius Bank NV/SA**

Name:

Title:



Name: **Katrion METTEN**
Company Lawyer
Title: **Belfius Bank NV/SA**

DEUTSCHE BANK AG, LONDON BRANCH
acting as Finance Party

Name:

Title:

Name:

Title:

EXECUTION VERSION

The Finance Parties

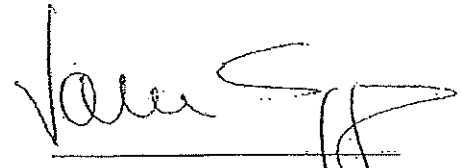
KBC BANK NV
acting as Finance Party

Name: Name:
Title: Title:

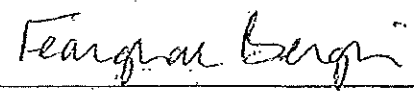
BELFIUS BANK SA/NV
acting as Finance Party

Name: Name:
Title: Title:

DEUTSCHE BANK AG, LONDON BRANCH
acting as Finance Party



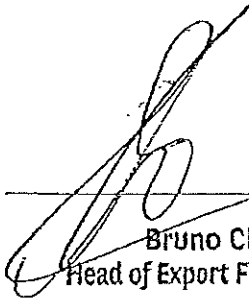
Name: JAVIER ESPINO Name:
Title: VICE PRESIDENT Title:



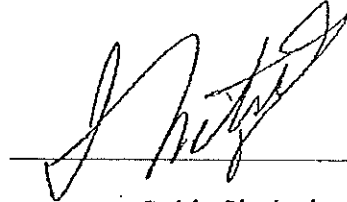
Fearghal Bergin
Vice President

EXECUTION VERSION

FORTIS BANK NV/SA
acting as Finance Party



Name: **Bruno Cloquet** Name:
Title: **Head of Export Finance Europe** Title:



Name: **Guido Pletinckx**
Title: **Head of Middle Office
Structured Finance**

ING BELGIUM NV/SA
acting as Finance Party

Name: Name:
Title: Title:

EXECUTION VERSION

FORTIS BANK NV/SA
acting as Finance Party

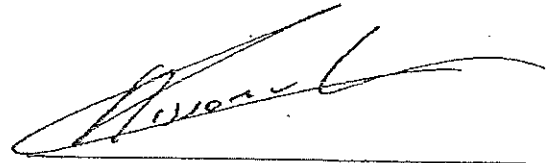
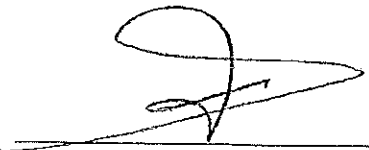
Name:

Name:

Title:

Title:

ING BELGIUM NV/SA
acting as Finance Party



Name: **Filip Masschelein**
Regional Head
Title: **Structured Finance Belux**

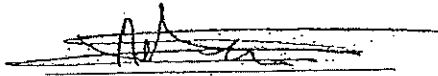
Name: *Luc Misscote*
Title: *Structured Finance Program Manager*

EXECUTION VERSION


The Security Agent

KBC BANK NV

acting as Security Agent for the Finance Parties



Name: **Nele Maertens**
Title: **Agent Syndicated Loans**
Address: **Havenlaan 12, 1080 Brussels, Belgium**
Attention: **Filip Lambrecht / Guido Lenaerts**
Tel.: **+32 2 429 10 97**
Fax: **+32 2 429 36 95**



Guido Lenaerts
Head Agency-unit Western Europe,
Operations & Accounting

FIRST AMENDMENT TO CONTRACT FOR PORT OF TAKORADI INFRASTRUCTURE
DEVELOPMENT PROJECT

19th June

This amendment (hereinafter referred to as the "First Amendment") is entered into this 19th June 2013 (hereinafter referred to as the "Effective Date") by and between:

The Ghana Ports and Harbours Authority, a Ghana Ports and Harbours Authority, a corporate body constituted under the Ghana Ports and Harbours Authority Act 1986 (PNDC Law 160) incorporated under the laws of Ghana, and having its registered office at GPHA Towers, GPHA Headquarters, P. o. Box 150, Tema, G.A.R., Ghana (hereinafter called the "Employer")

and

Jan De Nul N.V., a company incorporated under the laws of Belgium and having its registered office at Tragel 60, 9308 Hofstade-Aalst, Belgium (hereinafter called the "Contractor")

and

Jan De Nul Ghana Limited, a company incorporated under the laws of Ghana and having its registered office at C4/14, II Forest Avenue, Dzorwulu, Ayawaso West, Greater Accra, Ghana (hereinafter called the "Additional Contractor")

hereinafter individually referred to as "Party" and/or collectively as "Parties"

RECITALS:

- (A) The Employer and the Contractor have entered into a contract for the Port of Takoradi Infrastructure Development Project with reference "Contract GPHA-JDN-Takoradi Port-P1" for the engineering, procurement and construction of the Takoradi Port Infrastructure Development Project Phase 1 on 20 September 2012 (hereinafter referred to as the "Contract");
- (B) The Contractor is desirous to add Jan De Nul Ghana Limited as an additional contractor to the Contract;
- (C) The Additional Contractor is a 100% subsidiary of the Contractor;
- (D) The Employer has agreed to add the Additional Contractor to the Contract to the end that pursuant to the terms and conditions as set forth in this First Amendment, the Contractor and Additional Contractor shall be jointly and severally liable to the Employer for the full implementation of the Contract;

NOW IT IS HEREBY AGREED AS FOLLOWS:

Article 1 INTERPRETATION

Unless otherwise stated, terms defined in the Contract have the same meaning when used herein.

Article 2 AMENDMENTS

- 2.1 Any and all references to "the Contractor" in the Contract shall be read and understood as the "the Contractor and/or the Additional Contractor".
- 2.2 Clause 2 of the Contract Agreement shall be deleted and read as follows:
 2. The following documents shall be deemed to form and be read and construed as part of this Agreement:
 - a. The First Amendment
 - b. The Contract Agreement

J. E. d.

- c. The Appendix to the particular conditions
- d. The Particular Conditions
- e. The General Conditions
- f. The Schedules
- g. The Drawings
- h. The Implementation Agreement
- i. Any other documents forming part of the Contract

2.3 Add to Sub-Clause 1.1.2.2 & 1.3 of the Appendix:

Jan De Nul Ghana Limited

Additional Contractor's name and Address

C4/14, Il Forest Avenue
Dzorwulu
Ayawaso West
Greater Accra
Ghana

2.4 Clause 1.1.1.1 of the Particular Conditions shall be deleted and read as follows:

Definitions 1.1.1.1 Delete and replace with: "Contract" means the Contract Agreement, these Conditions, the Schedules, the drawings, the Implementation Agreement and the further documents (if any) which are, including any addenda and amendments.

2.5 Clause 1.5 of the Particular Conditions shall be deleted and read as follows:

Priority Documents of 1.5 Delete and replace the sequence with:

- (a) The First Amendment
- (b) The Contract Agreement
- (c) The Appendix
- (d) The Particular Conditions
- (e) The General Conditions
- (f) The Schedules
- (g) The Drawing
- (h) The Implementation Agreement
- (i) Any other documents forming part of the Contract

2.6 Clause 1.13 of the Particular Conditions shall be deleted and read as follows:

Compliance with laws 1.13 Insert in (a) after the words "(or shall obtain)": "and be responsible for".

Insert in (b) after the words "and obtain": "and be responsible for".

Add the following new paragraphs at the end: "Should any Ghanaian tax, including but not limited to Value Added Tax, Corporate Income Tax, withholding taxes on local and foreign suppliers/contractors, any duty including all custom duties and all other duties due to Ghanaian Authorities, any levy including processing fee of 1%, Ecowas levy of 0.5%, EDIF levy of 0.5% or the like be imposed by any public authorities of the Country and become payable by Contractor, Additional Contractor ~~or any of its affiliates~~."

Item	Clause / Sub-Clause	Particular Condition
		no term is stated or within 7 days after the stated term has expired.”
Priority of Documents	1.5	Delete and replace the sequence with: (a) The Contract Agreement (b) The Appendix to the Particular Conditions (c) The Particular Conditions (d) The General Conditions (e) The Schedules (f) The Drawings (g) The Implementation Agreement (h) Any other documents forming part of the Contract
Compliance with Laws	1.13	Insert in (a) after the words “(or shall obtain)”: “and be responsible for”. Insert in (b) after the words “and obtain”: “and be responsible for”. Add a new paragraph at the end: “Because the Employer is a government body, Contractor’s preliminary estimation of prices does not include for local Ghanaian taxes and import duties and Contractor is deemed exempted from such taxes and import duties. Should the Contractor be obliged to pay for local Ghanaian taxes and import duties, the Contractor shall be entitled to increase the preliminary estimation of prices with the amounts payable for local Ghanaian taxes and import duties upon finalization of the prices after completion of the FEED.”
Right of Access to Site	2.1	Delete the first two paragraphs and replace with: “The Contractor shall have right of access to the Site from the Commencement Date.” Refer to the Appendix to the Particular Conditions for further details.
Employer’s Financial Arrangements	2.4	The Employer, through the Employer’s Government, has obtained a loan from the Bank (KBC Bank, Belgium) for the financing of the Works. Payments under the Contract shall be done directly by the Bank to the Contractor, on certification by the Employer, or his appointed representative, and any and all references to payments from the Employer, shall be deemed to be payments from the Bank.
Employer’s Claims	2.5	Insert in the 2 nd paragraph after “as soon as practicable”: “but not later than 28 days”. Insert in the 2 nd paragraph after “after the Employer became aware”: “or should have become aware.”. Insert after the 2 nd paragraph: “If the Employer fails to give notice of a claim within such period of 28 days, the Employer shall not be entitled to payment and the Defects Notification Period shall not be extended, and the Contractor shall be discharged from all liability in connection with the claim.” Insert after the 3 rd paragraph, a (new) paragraph: “Within 28 days

such amounts shall be reimbursed by the Employer to the Contractor.

Contractor and Additional Contractor may import into Ghana all Goods to be used solely and exclusively in the execution of the Project without payment of customs and other duties taxes, fees and charges, subject to Parliamentary approval.

Definitions

Unless the context otherwise requires, "administrative charges", in relation to importation/exportation of items into/from Ghana, including handling and warehousing charges, port dues and charges.

Article 3 JOINT AND SEVERAL LIABILITY

It is expressly agreed and understood that the Contractor and the Additional Contractor shall remain jointly and severally liable towards the Employer for the performance of the Contract.

Article 4 REPRESENTATIONS

Each Party represents and warrants that:

- i. it has power to enter into, and has duly authorised the execution and delivery of this First Amendment;
- ii. its obligations hereunder constitute its legal, valid and binding obligations enforceable in accordance with their terms.
- iii. all consents, licenses, approvals and authorisations of, or registrations or declarations with, any governmental or other authority required to be obtained by it with respect to this First Amendment have been obtained or made and are valid and subsisting; and
- iv. it has entered into this First Amendment in reliance upon such tax, accounting, regulatory, legal and financial advice as it deems necessary and not upon any view expressed by any of the other Parties.

Article 5 EFFECT OF THIS FIRST AMENDMENT

Save to the extent it is inconsistent herewith the Contract shall remain in full force and effect.



Article 6 GOVERNING LAW AND JURISDICTION

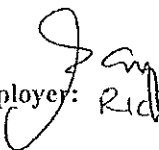
- 6.1 This First Amendment shall be governed by, and construed in accordance with, the laws of the Republic of Ghana.
- 6.2 Any dispute arising out of or in connection with this First Amendment, including any question regarding its existence, validity or termination, shall be referred to and finally resolved by arbitration under LCIA Rules, which Rules are deemed to be incorporated by reference into this article. The number of arbitrators shall be three. The seat, or legal place, of arbitration shall be London, United Kingdom. The language to be used in the arbitral proceedings shall be English.

Article 7 COUNTERPARTS

This First Amendment may be executed in any number of counterparts and by the several Parties hereto on separate counterparts each of which when so executed shall be an original, but all such counterparts shall together constitute one and the same instrument.

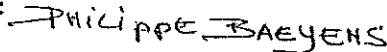
IN WITNESS WHEREOF the duly authorized representatives of the Parties hereto have hereunto set their respective hands the day and year first above written.


SIGNED on behalf

The Employer:  RICHARD A. ADAMO

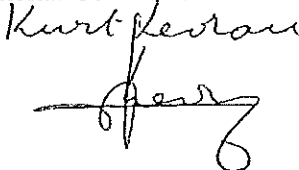
WITNESS:  SANDRA OPOKEY

SIGNED on behalf of
the Contractor:

 PHILIPPE BAEYENS



SIGNED on behalf of
the Additional Contractor



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



Customs Division Form No. 80

THE COMMISSIONER
CUSTOMS DIVISION OF
GHANA REVENUE AUTHORITY
P. O. BOX 68
ACCRA

My Ref. No.: H/DUTY/6

Tel: 233-302-668320

Fax: 233-302-660019

Your Ref. No.

16TH JULY, 2013.

THE HON. MINISTER
MINISTRY OF TRANSPORT
ACCRA.

**RE: TAX ASSESSMENT ON THE DESIGN, CIVIL AND ENGINEERING WORKS
AT THE TAKORADI PORT**


I forward herewith the schedule of assessment of Tax Liabilities totaling €26,711,865.00 on the above project to enable you request for Tax Exemption.

for: COMMISSIONER
(YAKUBU SEIDU)
CHIEF COLLECTOR/CUSTOMS

1 NAME & ADDRESS OF IMPORTER
 2. INVOICE No 3. TIN No 4 FCVR No

5. AIRWAY BILL/BILLOF LADING No. DECLARANT No. EXCHANGE RATE

COMMISSIONER
 GHANA REVENUE AUTHORITY
 (CUSTOMS DIVISION)
 P. O. BOX 8, ACCRA

DESCRIPTION	QTY	CHF (€)	I/D RAI	I/D (€)	VAT (€)	NHILE (€)	EDIF (€)	ECO L (€)	INS F (€)	WITH TAX (€)	PRO F (€)	TOTAL (€)
 DREDGING EQUIPMENT SELF PELLED CUTTER SUCTION	1	3,000	-	-	-	-	490,000	490,000	380,000	980,000	980,000	3,920,000
DREDGING EQUIPMENT DREDGING SUCTION HOPPER	1	1,000	-	-	-	-	98,000	98,000	196,000	196,000	196,000	784,000
AUXILIARY DREDGING EQUIPMENT	1	780,000	-	-	-	-	3,900	3,900	7,800	7,800	7,800	31,200
ROCK DUMPING BARGE / PONTON	1	2,250,000	-	-	-	-	11,250	11,250	22,500	22,500	22,500	90,000
Dredging Equipment Multi pontoon DN46 Tugboat	1	4,100,000	-	-	-	-	20,500	20,500	41,000	41,000	41,000	164,000
Dredging Equipment pontoon DN61 Tugboat	1	496,000	-	-	-	-	2,480	2,480	4,960	4,960	4,960	19,840
Dredging Equipment pontoon DN171 Tugboat	1	780,000	-	-	-	-	3,900	3,900	7,800	7,800	7,800	31,200
DN062 HOISTING EQUIPMENT	2	7,781	-	-	-	-	39	39	78	78	78	311
DN062001	2	261,811	-	-	-	-	1,309	1,309	2,618	2,618	2,618	10,472
DN62 ON CRADLE-LOOSE DELIVERED	1	542,300	-	-	-	-	2,712	2,712	5,423	5,423	5,423	21,692
980-22_CAT0980HGMH01027	2	98,704	-	-	-	-	494	494	987	987	987	3,948
TH614-06	2	68,445	-	-	-	-	342	342	684	684	684	2,738
G-63	2	18,800	-	-	-	-	94	94	188	188	188	752
980-21_CAT0980HEMHHG00970	2	98,704	-	-	-	-	494	494	987	987	987	3,948
980-19_CAT0980HEMHHG01018	2	98,704	-	-	-	-	494	494	987	987	987	3,948
Crawler crane HS895, boom main	2	146,236	-	-	-	-	731	731	1,462	1,462	1,462	5,849
Crawler crane HS895, boom section 1	2	187,674	-	-	-	-	938	938	1,877	1,877	1,877	7,507
Crawler crane HS895, boom head	2	122,037	-	-	-	-	610	610	1,220	1,220	1,220	4,881
Tank MT 66 double walled 2400L	2	1,440	-	-	-	-	7	7	14	14	14	58
Bucket, digging, 1200-04	2	16,480	-	-	-	-	82	82	165	165	165	659
Bucket 980-02	2	7,600	-	-	-	-	38	38	76	76	76	304
Excavator 1200EX, boom	2	14,329	-	-	-	-	72	72	143	143	143	573
Excavator 1200EX, boom 14750mm	2	43,596	-	-	-	-	218	218	436	436	436	1,744
Grab G-57	2	16,636	-	-	-	-	83	83	166	166	166	665
Grab G-64	2	18,800	-	-	-	-	94	94	188	188	188	752
Bucket, dragline 6TS-01 with Crawler	2	13,265	-	-	-	-	66	66	133	133	133	531
Bucket 870-55	2	7,000	-	-	-	-	35	35	70	70	70	280
Crawler crane HS895-12, basic machi	2	143,114	-	-	-	-	716	716	1,431	1,431	1,431	5,725

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECO L (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Crawler crane HS895, crawler	2	1,301,035	-	-	-	-	-	6,505	13,010	13,010	13,010	52,041
Crawler crane HS895, counterweight	2	530,822	-	-	-	-	-	2,654	5,308	5,308	5,308	21,233
Crawler crane HS895, counterweight	2	551,640	-	-	-	-	-	2,758	5,516	5,516	5,516	22,066
Excavator 1200EX, stick 3400mm	2	8,597	-	-	-	-	-	43	86	86	86	344
Excavator 1200EX, stick 12800mm	2	22,000	-	-	-	-	-	110	220	220	220	880
Bucket BSW-29	2	1,319	-	-	-	-	-	7	13	13	13	53
Bucket 870-49	2	20,298	-	-	-	-	-	101	203	203	203	812
Bucket 870-60	2	20,298	-	-	-	-	-	101	203	203	203	812
Bucket 870-67	2	7,000	-	-	-	-	-	35	70	70	70	280
Excavator 1200EX, stick	2	16,000	-	-	-	-	-	80	160	160	160	640
Excavator 870ZX, long stick	2	17,802	-	-	-	-	-	89	178	178	178	712
Generator set EG523 - 6.4kVA	2	4,262	5	213	559	112	21	21	43	43	43	1,055
Crawler crane HS895-09, basic machine	2	143,114	-	-	-	-	-	716	1,431	1,431	1,431	5,725
Crawler crane HS895, counterweight	2	346,075	-	-	43,259	-	-	1,730	3,461	3,461	3,461	57,102
Trailer A-24	2	11,809	5	590	1,550	310	59	59	118	118	118	2,923
Welding generator set ML201	2	3,920	5	196	515	103	20	20	39	39	39	970
Excavator 1200EX, boom	2	40,000	-	-	-	-	-	200	400	400	400	1,600
Excavator 870ZX, long boom	2	43,600	-	-	-	-	-	218	436	436	436	1,744
Excavator 1200EX, counterweight 17.5	2	506,055	-	-	-	-	-	2,550	5,061	5,061	5,061	20,242
Trailer A-25	2	11,809	5	590	1,550	310	59	59	118	118	118	2,923
Dragline bucket SL100-01	2	6,000	-	-	-	-	-	30	60	60	60	240
Truck TA-12	2	12,147	5	607	1,594	319	61	61	121	121	121	3,006
Grab G-83	2	82,494	-	-	-	-	-	412	825	825	825	3,300
Hoisting basket WB148 for 2 persons	2	4,300	-	-	-	-	-	21	43	43	43	172
Pick-up DMAX-14	2	29,438	5	1,472	3,864	773	147	147	294	294	294	7,286
Pick-up DMAX-16	2	29,438	5	1,472	3,864	773	147	147	294	294	294	7,286
Elevator HITW-11	2	75,721	-	-	-	-	-	379	757	757	757	3,029
Elevator HITW-17	2	74,086	-	-	-	-	-	370	741	741	741	2,963
Excavator 1200EX-02, upperstructure	2	194,470	-	-	-	4,862	972	972	1,945	1,945	1,945	12,641
Bucket 330-15	2	2,336	-	-	-	58	12	12	23	23	23	152
Bucket 330-16	2	2,336	-	-	-	58	12	12	23	23	23	152
Bucket 330-19	2	2,336	-	-	-	-	12	12	23	23	23	93
Bucket 470	2	3,400	-	-	-	-	17	17	34	34	34	136
Bucket 500-06	2	5,018	-	-	-	-	25	25	50	50	50	201
Bucket 500-09	2	4,000	-	-	-	-	20	20	40	40	40	160
Bucket 500-17	2	2,915	-	-	-	-	15	15	29	29	29	117

DESCRIPTION	QTY	CIF (€)	I/D Re/I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECO L (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Bucket 870-04	2	8,200	-	-	-	41	41	41	82	82	328
Bucket 870-43	2	8,400	-	-	-	42	42	42	84	84	336
Bucket 870-56	2	7,000	-	-	-	35	35	35	70	70	280
Bucket 870-58	2	7,000	-	-	-	35	35	35	70	70	280
Grab G-44	2	12,266	-	-	-	61	61	61	123	123	491
Grab G-52	2	8,748	-	-	-	44	44	44	87	87	350
Grab G-58	2	16,636	-	-	-	83	83	83	166	166	665
Grab G-75	2	18,965	-	-	-	95	95	95	190	190	759
Grab G-76	2	18,965	-	-	-	95	95	95	190	190	759
Pick-up DMAX-10	2	21,412	5	1,071	2,810	562	107	107	214	214	5,085
Pick-up DMAX-12	2	29,438	5	1,472	3,864	773	147	147	294	294	6,991
Pick-up DMAX-13	2	29,438	5	1,472	3,864	773	147	147	294	294	6,991
Bucket GB980-11	2	6,800	-	-	-	34	34	34	68	68	272
Welding generator set ML-313	2	20,288	5	1,014	2,663	533	101	101	203	203	4,818
Bucket PB980-11	2	6,800	-	-	-	34	34	34	68	68	272
Bucket PB980-21	2	10,700	-	-	-	54	54	54	107	107	428
Generator set EG529 - 60KVA	2	37,632	5	1,882	4,939	988	188	188	376	376	8,938
Generator set EG530 - 60KVA	2	37,653	5	1,883	4,942	988	188	188	377	377	8,942
Generator set EG531 - 30KVA	2	23,557	5	1,178	3,092	618	118	118	236	236	5,595
Generator set EG532 - 30KVA	2	23,557	5	1,178	3,092	618	118	118	236	236	5,595
Generator set EG533 - 30KVA	2	25,664	5	1,283	3,368	674	128	128	257	257	6,095
Generator set EG534 - 110KVA	2	47,015	5	2,351	6,171	1,234	235	235	470	470	11,166
Compressor MK65 on skid	2	3,987	5	199	523	105	20	20	40	40	947
Generator set 6KVA LT183 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT184 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT185 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT186 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT187 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT188 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT189 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT190 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT191 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT192 on skid	2	13,157	5	658	1,727	345	66	66	132	132	3,125
Generator set 6KVA LT193 on skid	2	13,641	5	682	1,790	358	68	68	136	136	3,240
Generator set 6KVA LT194 on skid	2	13,641	5	682	1,790	358	68	68	136	136	3,240
Generator set 6KVA LT195 on skid	2	13,641	5	682	1,790	358	68	68	136	136	3,240

COMMISSIONER
REVENUE AUTHORITY
GHANA REVENUE DIVISION
(CUSTOMS DIVISION)
PO BOX 8, ACCRA

DESCRIPTION	QTY	CF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECO L (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Generator set SKVA LT196 on skid	2	13,641	5	682	1,790	358	68	68	136	136	-	3,240
Generator set SKVA LT197 on skid	2	13,641	5	682	1,790	358	68	68	136	136	-	3,240
Excavator 8702X, counterweight extra	2	196,109	-	-	-	-	981	981	1,961	1,961	-	7,844
Climshell G100-03	2	31,897	-	-	-	-	159	159	319	319	-	1,276
Grab PG-21, 6 legs	2	21,168	-	-	-	-	106	106	212	212	-	847
Grab PG-22, 6 legs	2	21,168	-	-	-	-	106	106	212	212	-	847
Grab PG-28, 6 legs	2	21,168	-	-	-	-	106	106	212	212	-	847
Grab PG-30, 6 legs	2	21,168	-	-	-	-	106	106	212	212	-	847
Grab PG-31, 6 legs	2	21,168	-	-	-	-	106	106	212	212	-	847
Grab PG-35, 6 legs	2	21,534	-	-	-	-	108	108	215	215	-	861
Grab PG-54, 6 legs	2	60,646	-	-	-	-	303	303	606	606	-	2,426
Pick-up DMAX-02	2	21,412	5	1,071	2,810	562	107	107	214	214	-	5,299
Pick-up DMAX-06	2	21,412	5	1,071	2,810	562	107	107	214	214	-	5,299
Pick-up DMAX-09	2	21,412	5	1,071	2,810	562	107	107	214	214	-	5,299
Pick-up DMAX-15	2	29,438	5	1,472	3,884	773	147	147	294	294	-	7,286
Excavator 8702X, stick 3700mm	2	36,395	-	-	-	-	182	182	364	364	-	1,455
Excavator 8702X, stick 3700mm	2	36,395	-	-	-	-	182	182	364	364	-	1,455
Excavator 8702X, stick 3700mm	2	36,395	-	-	-	-	182	182	364	364	-	1,455
Excavator 8702X, stick 5400mm	2	16,342	-	-	-	-	82	82	163	163	-	654
Excavator 8702X, stick 5400mm	2	16,342	-	-	-	-	82	82	163	163	-	654
Tank DOT013 for fuel 8000L on skid	2	1,112	10	111	153	31	6	6	11	11	-	328
Tank MT 03 double walled 2400L	2	496	10	50	68	14	2	2	5	5	-	146
Material handler TH514-05	2	61,101	-	-	-	-	306	306	611	611	-	2,444
Welding generator set ML312	2	20,288	5	1,014	2,663	533	101	101	203	203	-	4,818
Excavator 8702X, boom 8400mm	2	64,300	-	-	-	-	322	322	643	643	-	2,572
Excavator 8702X, boom 8400mm	2	77,901	-	-	-	-	390	390	779	779	-	3,116
Excavator 8702X, boom 8400mm	2	64,300	-	-	-	-	322	322	643	643	-	2,572
Mobile crane RT650-03	2	110,000	-	-	-	-	550	550	1,100	1,100	-	4,400
Excavator 8702X, counterweight stand	2	306,881	-	-	-	-	1,534	1,534	3,069	3,069	-	12,275
Excavator	2	429,817	-	-	-	-	2,149	2,149	4,298	4,298	-	17,193
Excavator	2	471,153	-	-	-	-	2,356	2,356	4,712	4,712	-	18,846
Excavator	2	471,153	-	-	-	-	2,356	2,356	4,712	4,712	-	18,846
Crawler crane	2	39,096	-	-	-	-	195	195	391	391	-	1,564
Crawler crane	2	39,096	-	-	-	-	195	195	391	391	-	1,564
20' tank container	2	27,297	-	-	-	-	136	136	273	273	-	819
20' tank container	2	28,349	-	-	-	-	142	142	283	283	-	850
Compressor MK89 on skid	2	3,492	-	-	437	87	17	17	35	35	-	664

COMMISSION OFFICE
GHANA REVENUE AUTHORITY
(CUSTOMS DIVISION)
ACCRA

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECO L(€)	INS F.(€)	WITH TAX(€)	PRO F.(€)	TOTAL (€)
Tank MT188 double walled 2400L	2	6,645	10	664	914	183		33	33	66		1,960
Tank MT189 double walled 2400L	2	6,645	10	664	914	183		33	33	66		1,960
Hydraulic power pack HA38 250bar	2	8,463	10	846	1,164	233		42	42	85		2,581
Crawler crane HS895, carbony counter	2	124,992	-	-	-	-		625	625	1,250	1,250	5,000
Crawler crane HS895, carbony counter	2	241,599	-	-	-	-		1,208	2,416	2,416	2,416	9,664
Crawler crane HS895, counterweight 3	2	161,448	-	-	-	-		807	1,614	1,614	1,614	6,458
Crawler crane HS895, counterweight 4	2	104,160	-	-	-	-		521	1,042	1,042	1,042	4,166
Spreaderbeam SWL70t, compl.	2	23,958	-	-	-	-		120	240	240	240	958
Workshop, port	2	9,600	-	-	-	-		48	96	96	96	384
Welding generator set ML352 on wheel	2	1,600	5	80	210	42		8	16	16		380
Skid for Karcher	2	23,604	-	-	-	-		118	236	236		944
Grab G-25	2	16,303	-	-	-	-		82	163	163		652
Truck MA-26	2	33,098	5	1,655	4,344	869		165	331	331		7,861
Grab G-59	2	16,636	-	-	-	-		83	166	166		665
Grab G-62	2	18,800	-	-	-	-		94	188	188		752
Bucket 870-40	2	8,400	-	-	-	-		42	84	84		336
Bucket GB980-10 D	2	6,800	-	-	-	-		34	68	68		272
Grab G-74	2	18,965	-	-	-	-		95	190	190		769
Spring track	2	31,890	-	-	-	-		159	319	319		1,276
Tank for water 8000L on skid	2	21,098	5	1,055	2,769	554		105	211	211		5,011
Dumper A40-116	2	308,549	-	-	-	-		1,543	3,085	3,085	3,085	12,342
Dumper A40-117	2	308,549	-	-	-	-		1,543	3,085	3,085	3,085	12,342
Dumper A40-118	2	308,549	-	-	-	-		1,543	3,085	3,085	3,085	12,342
Dumper A40-119	2	308,549	-	-	-	-		1,543	3,085	3,085	3,085	12,342
Dumper A40-120	2	308,549	-	-	-	-		1,543	3,085	3,085	3,085	12,342
Dumper A40-121	2	308,549	-	-	-	-		1,543	3,085	3,085	3,085	12,342
Dumper A40-122	2	308,549	-	-	-	-		1,543	3,085	3,085	3,085	12,342
Dumper A40-108	2	178,975	-	-	-	-		895	1,790	1,790	1,790	7,159
Dumper A40-111	2	178,975	-	-	-	-		895	1,790	1,790	1,790	7,159
Dumper A40-113	2	178,975	-	-	-	-		895	1,790	1,790	1,790	7,159
Dumper A40-103	2	178,975	-	-	-	-		895	1,790	1,790	1,790	7,159
Dumper A40-115	2	178,975	-	-	-	-		895	1,790	1,790	1,790	7,159
Dumper A40-105	2	178,975	-	-	-	-		895	1,790	1,790	1,790	7,159
Bulldozer D8-27	2	234,739	-	-	-	-		1,174	2,347	2,347	2,347	9,390
Bulldozer D8-30	2	301,793	-	-	-	-		1,509	3,018	3,018	3,018	12,072
Dumper A40-100	2	128,476	-	-	-	-		642	1,285	1,285	1,285	5,139
Dumper A40-101	2	178,975	-	-	-	-		895	1,790	1,790	1,790	7,159

GHANA REVENUE AUTHORITY
(CUSTOMS DIVISION)
P. O. BOX 8, ACCRA

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL(€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Tower Lights	2	3,043	20	609	456	91	15	15	15	30	30	1,248
Tower Lights	2	3,043	20	609	456	91	15	15	15	30	30	1,248
Tower Lights	2	3,043	20	609	456	91	15	15	15	30	30	1,248
Tower Lights	2	3,043	20	609	456	91	15	15	15	30	30	1,248
Tower Lights	2	3,043	20	609	456	91	15	15	15	30	30	1,248
Tower Lights	2	3,043	20	609	456	91	15	15	15	30	30	1,248
Generator	2	3,043	20	609	456	91	15	15	15	30	30	1,248
Generator	2	3,043	20	609	456	91	15	15	15	30	30	1,248
Container	2	30,433	5	1,522	3,994	799	152	152	304	304	304	7,228
Container	1	3,424	0	-	-	-	17	17	17	34	34	137
Container	1	3,424	0	-	-	-	17	17	17	34	34	137
Container	1	3,424	0	-	-	-	17	17	17	34	34	137
Container	1	3,804	0	-	-	-	19	19	19	38	38	152
Container	2	9,500	0	-	-	-	48	48	48	95	95	380
Bronze bush for wire sheave	5	981	10	98	135	27	5	5	5	10	10	289
Shaft suspension hydraulic grab	5	1,635	10	164	225	45	8	8	8	16	16	482
Piston rod	5	2,485	10	249	342	68	12	12	12	25	25	733
schijf diameter 64cm	5	7,600	10	760	1,045	209	38	38	38	76	76	2,242
Flexible	5	750	10	75	103	21	4	4	4	8	8	221
Sheave	5	4,465	10	447	614	123	22	22	22	45	45	1,317
Ring	5	300	10	30	41	8	2	2	2	3	3	89
Ring	5	325	10	33	45	9	2	2	2	3	3	96
Ring	5	350	10	35	48	10	2	2	2	4	4	103
Ring	5	425	10	43	58	12	2	2	2	4	4	125
Ring	5	450	10	45	62	12	2	2	2	5	5	133
Bolt & nut for anchor shackle	5	509	10	51	70	14	3	3	3	5	5	150
Lock	5	576	10	58	79	16	3	3	3	6	6	170
Shaft	5	1,425	10	143	196	39	7	7	7	14	14	420
Pin sheave upper table	5	2,050	10	205	282	56	10	10	10	21	21	605
Kopstuk klauw JS2500	5	3,425	10	343	471	94	17	17	17	34	34	1,010
H-cylinder, complete	5	9,000	10	900	1,238	248	45	45	45	90	90	2,655
Oogplaat grijperklauw	5	750	10	75	103	21	4	4	4	8	8	221
kabelgeleider	5	750	10	75	103	21	4	4	4	8	8	221
Draadhuis	5	750	10	75	103	21	4	4	4	8	8	221
Ring	5	400	10	40	55	11	2	2	2	4	4	118
Radial spherical plain bearing	5	249	10	25	34	7	1	1	1	2	2	74
as grijper	5	750	10	75	103	21	4	4	4	8	8	221
High pressure hose	5	192	10	19	26	5	1	1	1	2	2	56
Bearing	20	2,700	10	270	371	74	14	14	14	27	27	797

DESCRIPTION	QTY	CIF (€)	I/D Ra/I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECO L(€)	INS F.(€)	WITH TAX(€)	PRO F(€)	TOTAL (€)
Cable guiding block	20	24,400	10	2,440	3,355	671	122	244	244	-	7,198
as gripper	20	3,000	10	300	413	83	15	30	30	-	895
Guide ring	25	242	10	24	33	7	1	2	2	-	71
Band	25	406	10	41	56	11	2	4	4	-	120
Clamping bush	25	713	10	71	98	20	4	7	7	-	210
Clamping bush	25	1,450	10	145	199	40	7	15	15	-	428
Set of hydraulic hoses	25	125,000	10	12,500	17,188	3,438	625	1,250	1,250	-	36,875
Ring	30	2,550	10	255	351	70	13	26	26	-	752
Shaft, wedge socket	30	1,451	10	145	199	40	7	15	15	-	428
Open Wedge socket	30	3,960	10	396	545	109	20	40	40	-	1,168
Cylindrical bearing	30	4,244	10	424	584	117	21	42	42	-	1,252
Eye	30	14,700	10	1,470	2,021	404	74	147	147	-	4,397
Ring	30	4,500	10	450	619	124	23	45	45	-	1,328
Seals	35	903	10	90	124	25	5	9	9	-	266
Open Wedge socket	35	2,255	10	225	310	62	11	23	23	-	665
Bearing bush	35	3,360	10	336	462	92	17	34	34	-	991
Shaft, lower sheaves	35	16,660	10	1,666	2,291	458	83	167	167	-	4,915
as gripper	35	5,250	10	525	722	144	26	53	53	-	1,549
as onderkant stang (PG-54)	35	5,250	10	525	722	144	26	53	53	-	1,549
460,002,010 Borgplaat	40	422	10	42	58	12	2	4	4	-	124
spring dowel	40	780	10	78	107	21	4	8	8	-	230
Bearing bush	40	1,960	10	196	270	54	10	20	20	-	578
Shaft	40	9,880	10	988	1,359	272	49	99	99	-	2,915
Locking pin	40	11,760	10	1,176	1,617	323	59	118	118	-	3,469
Pin cable pulley under table	40	15,560	10	1,556	2,140	428	78	156	156	-	4,590
Ring	40	3,200	10	320	440	88	16	32	32	-	944
Loose spherical plate	45	6,750	10	675	928	186	34	68	68	-	1,991
As tilting block	45	6,750	10	675	928	186	34	68	68	-	1,991
Pipe	50	1,178	10	118	162	32	6	12	12	-	347
Pipe clamp, heavy duty	50	1,446	10	145	199	40	7	14	14	-	427
Bearing bush	50	6,750	10	675	928	186	34	68	68	-	1,991
Shaft, upper sheaves	50	20,500	10	2,050	2,819	564	103	205	205	-	6,048
Hose	55	1,911	10	191	263	53	10	19	19	-	564
Clamping bush	55	1,980	10	198	272	54	10	20	20	-	584
Cable guide block	55	3,025	10	303	416	83	15	30	30	-	892
Bearing bush	55	3,740	10	374	514	103	19	37	37	-	1,103
Shaft, onderkant stang, complete	55	11,550	10	1,155	1,588	318	58	116	116	-	3,407

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Locking plate	60	414	10	41	57	11	11	2	2	4	4	122
Welding ring f/shaft	60	750	10	75	103	21	21	4	4	8	8	221
Pipe clamp, heavy duty	60	1,075	10	108	148	30	30	5	5	11	11	317
Mangaan (12-14) d.30 L=2100	60	3,126	10	313	430	86	86	16	16	31	31	922
Shaft cylinder, below	60	8,580	10	858	1,180	236	236	43	43	86	86	2,531
Shaft	60	9,240	10	924	1,271	254	254	46	46	92	92	2,726
set of spare parts for grab	60	150,000	10	15,000	20,625	4,125	750	750	750	1,500	1,500	44,250
Ring	60	3,600	10	360	495	99	99	18	18	36	36	1,062
Ring	65	5,525	10	553	760	152	152	28	28	55	55	1,630
Cable guiding roller	65	27,690	10	2,769	3,807	761	138	138	138	277	277	8,169
Lifting eye	65	9,750	10	975	1,341	268	268	49	49	98	98	2,876
Ring	65	3,575	10	358	492	98	98	18	18	36	36	1,055
Bolt and nut for open wedge socket	80	6,000	10	600	825	165	165	30	30	60	60	1,770
Bearing bush	80	7,440	10	744	1,023	205	205	37	37	74	74	2,195
Open Wedge socket	80	28,280	10	2,828	3,889	778	141	141	141	283	283	8,343
Pin	85	2,210	10	221	304	61	61	11	11	22	22	652
Shaft	85	15,895	10	1,590	2,186	437	79	79	79	159	159	4,689
Sheave	85	95,626	10	9,563	13,148	2,630	478	478	478	956	956	28,209
Shaft	85	12,750	10	1,275	1,753	351	64	64	64	128	128	3,761
Ring	85	4,675	10	468	643	129	23	23	23	47	47	1,379
Ring	90	8,100	10	810	1,114	223	41	41	41	81	81	2,390
Bearing	95	10,925	10	1,093	1,502	300	55	55	55	109	109	3,223
scraper	100	2,550	10	255	351	70	70	13	13	26	26	752
Hose	100	3,650	10	365	502	100	18	18	18	37	37	1,077
Hydraulic hose G5/8" 063.405.102	105	5,355	10	536	736	147	27	27	27	54	54	1,580
Seal kit	105	20,738	10	2,074	2,851	570	104	104	104	207	207	6,118
Sealing ring	120	1,380	10	138	190	38	7	7	7	14	14	407
Pin	120	17,520	10	1,752	2,409	482	88	88	88	175	175	5,168
Cylinder head	125	45,000	10	4,500	6,188	1,238	225	225	225	450	450	13,275
Ring	125	10,625	10	1,063	1,461	292	53	53	53	106	106	3,134
Shaft for tooth	135	18,360	10	1,836	2,525	505	92	92	92	184	184	5,416
Shaft	140	22,540	10	2,254	3,099	620	113	113	113	225	225	6,649
Shaft	145	27,260	10	2,726	3,748	750	136	136	136	273	273	8,042
Locking ring	150	2,040	10	204	281	56	10	10	10	20	20	602
Shaft, topside beam	155	26,040	10	2,604	3,581	716	130	130	130	260	260	7,682
Ring	170	2,599	10	260	367	71	13	13	13	26	26	767
Shaft	175	51,450	10	5,145	7,074	1,415	257	257	257	515	515	15,178

COMMISSJONER
 GRIANA REVENUE DIVISION
 (CUSTOMS SERVICE)

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Locking plate	190	2,803	10	280	385	77	14	14	28	28	-	827
Open Wedge socket	195	111,150	10	11,115	15,283	3,057	556	556	1,112	1,112	-	32,789
Locking ring	200	3,640	10	364	501	100	18	18	36	36	-	1,074
Pin	200	49,000	10	4,900	6,738	1,348	245	245	490	490	-	14,455
Ring	225	8,325	10	833	1,145	229	42	42	83	83	-	2,456
Oil seal	240	696	10	70	96	19	3	3	7	7	-	205
Shaft	240	64,800	10	6,480	8,910	1,782	324	324	648	648	-	19,116
Circlip	270	2,106	10	211	290	58	11	11	21	21	-	621
Steel ring	275	15,881	10	1,588	2,184	437	79	79	159	159	-	4,685
Bearing leg	280	50,960	10	5,096	7,007	1,401	255	255	510	510	-	15,033
Strip	340	2,652	10	265	365	73	13	13	27	27	-	782
Pipe clamp, heavy duty	345	10,454	10	1,045	1,437	287	52	52	105	105	-	3,084
Plate	345	30,705	10	3,071	4,222	844	154	154	307	307	-	9,058
Shaft	350	49,350	10	4,935	6,786	1,357	247	247	494	494	-	14,558
ring (in 2 gesneden)	435	7,419	10	742	1,020	204	37	37	74	74	-	2,189
Ring 1/2	470	5,640	10	564	776	155	28	28	56	56	-	1,664
Mangaan (12-14) 110x60 L=500	730	93,440	10	9,344	12,848	2,570	467	467	934	934	-	27,565
Ring	785	27,475	10	2,748	3,778	756	137	137	275	275	-	8,105
Container	2	2	10	0	0	0	0	0	0	0	-	1
Cable tie	1,000	25	10	2	3	1	0	0	0	0	-	7
Cable tie	2,500	67	10	7	9	2	0	0	1	1	-	20
Split pin	200	9	10	1	1	0	0	0	0	0	-	3
Split pin	5	1	10	0	0	0	0	0	0	0	-	0
Split pin	850	175	10	18	24	5	1	1	2	2	-	52
Hose clamp	5	1	10	0	0	0	0	0	0	0	-	0
Hose clamp	45	11	10	1	1	0	0	0	0	0	-	3
Hose clamp	75	20	10	2	3	1	0	0	0	0	-	6
Waste bag	2,000	562	10	56	77	15	3	3	6	6	-	166
Paint brush, flat, industrial, plastic	35	11	10	1	1	0	0	0	0	0	-	3
Hose clamp	90	28	10	3	4	1	0	0	0	0	-	8
Hose clamp	75	27	10	3	4	1	0	0	0	0	-	8
Steel drill	5	2	10	0	0	0	0	0	0	0	-	1
Spring cotter	85	34	10	3	5	1	0	0	0	0	-	10
Hose clamp	75	32	10	3	4	1	0	0	0	0	-	10
Hose clamp	265	115	10	11	16	3	1	1	1	1	-	34
Steel drill	10	4	10	0	1	0	0	0	0	0	-	1
Hose clamp	75	36	10	4	5	1	0	0	0	0	-	10

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Hose clamp	245	127	10	13	18	4	1	1	1	1	1	38
Insulation tape	85	45	20	9	7	1	0	0	0	0	0	18
Steel drill	10	5	10	1	1	0	0	0	0	0	0	2
Hose clamp	80	46	10	5	6	1	1	0	0	0	0	14
Insulation tape	60	36	10	4	5	1	1	0	0	0	0	11
Hose clamp	160	98	10	10	13	3	0	0	0	1	1	29
Threaded sockets, female	135	90	10	9	12	2	0	0	0	1	1	27
Hose clamp	25	17	10	2	2	0	0	0	0	0	0	5
Steel drill	10	7	10	1	1	0	0	0	0	0	0	2
Threaded coupling, double nipple	140	123	10	12	17	3	1	1	1	1	1	36
Steel drill	10	11	10	1	2	0	0	0	0	0	0	3
Dustpan	60	69	10	7	9	2	0	0	0	1	1	20
Hand brush	5	6	10	1	1	0	0	0	0	0	0	2
Paint brush, round, industrial	30	36	10	4	5	1	1	0	0	0	0	11
Cut-off disc	1,000	1,200	10	120	165	33	6	6	12	12	12	354
Steel drill	10	12	10	1	2	0	0	0	0	0	0	4
Hacksaw blade	65	84	10	8	12	2	0	0	1	1	1	25
Grinding disc	1,000	1,390	10	139	191	38	7	7	14	14	14	410
Masking tape	70	104	20	21	16	3	1	1	1	1	1	43
Squeegee	15	23	10	2	3	1	0	0	0	0	0	7
Hose clamp	15	24	10	2	3	1	0	0	0	0	0	7
Fitting Grease	70	116	10	12	16	3	1	1	1	1	1	34
Tape	55	93	20	19	14	3	0	0	1	1	1	38
Steel drill	10	18	10	2	2	0	0	0	0	0	0	5
Nozzle grease gun	30	53	10	5	7	1	0	0	1	1	1	16
Nozzle for jerrycan	10	18	10	2	2	0	0	0	0	0	0	5
Screw extractor	5	9	10	1	1	0	0	0	0	0	0	3
Thickness gauge	5	10	10	1	1	0	0	0	0	0	0	3
Hammer handle	20	40	10	4	5	1	0	0	0	0	0	12
Steel drill	10	21	10	2	3	1	0	0	0	0	0	6
Self-adhesive D.U.N LOGO	150	375	10	38	52	10	2	2	4	4	4	111
Hexagon key, long	20	52	10	5	7	1	0	0	1	1	1	15
Cut-off disc	1,000	2,620	10	262	360	72	13	13	26	26	26	773
Centre drill	5	14	10	1	2	0	0	0	0	0	0	4
Hexagon key, long	10	28	10	3	4	1	0	0	0	0	0	8
Steel drill	5	16	10	2	2	0	0	0	0	0	0	5
Grinding disc	500	1,705	10	171	234	47	9	9	17	17	17	503

DESCRIPTION	QTY	ClF (€)	I/D Ra/I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECO L (€)	INS F (€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Punch set 9 numerals, height 10mm	5	70	10	7	10	2	0	1	1	-	21
Swivelling wheel	15	210	10	21	29	6	1	2	2	-	62
Steel drill with Morsecone	5	72	10	7	10	2	0	1	1	-	21
Fixed wheel	10	147	10	15	20	4	1	1	1	-	43
Twisted knot cup brush	50	748	10	75	103	21	4	7	7	-	221
Abrasive cloth roll	5	76	10	8	10	2	0	1	1	-	22
Pickaxe	5	77	10	8	11	2	0	1	1	-	23
Pin OD32 L=345	5	80	10	8	11	2	0	1	1	-	24
herstel seal kit HHJ30S15 holmatro	5	83	10	8	11	2	0	1	1	-	25
Cordstrap clamp	5	84	10	8	12	2	0	1	1	-	25
Wheel for barrow, complete (air tire+r	10	185	0	-	23	5	1	2	2	-	33
Multi-purpose Duct tape	90	1,720	20	344	258	52	9	17	17	-	705
Pin OD16 L=215	5	96	10	10	13	3	0	1	1	-	28
Pin OD18 L=225	5	110	10	11	15	3	1	1	1	-	32
Split pin, assortment box	5	116	10	12	16	3	1	1	1	-	34
Pin OD14 L=210	5	117	10	12	16	3	1	1	1	-	35
Polypropylene rope	10	304	10	30	42	8	2	3	3	-	90
49.52.35.50 strap nr5 Ridgid	10	305	10	31	42	8	2	3	3	-	90
Rotating barrel pump	15	507	10	51	70	14	3	5	5	-	149
Cored solder	5	174	10	17	24	5	1	2	2	-	51
Cordstrap band	15	528	10	53	73	15	3	5	5	-	156
Straight spring pin, heavy duty, assort	5	186	10	19	26	5	1	2	2	-	55
Spade	10	382	10	38	52	10	2	4	4	-	113
Grease gun	25	971	10	97	134	27	5	10	10	-	287
Chain wrench	5	198	10	20	27	5	1	2	2	-	58
Punch set, 26 letters, height 10mm	5	199	10	20	27	5	1	2	2	-	59
Torx socket set, 3/8" drive	5	225	10	23	31	6	1	2	2	-	66
Barrow	10	535	10	54	74	15	3	5	5	-	158
Pin OD20 L=225	5	289	10	29	40	8	1	3	3	-	85
Blind rivet set	5	377	10	38	52	10	2	4	4	-	111
Mounted grinding point, set	5	379	10	38	52	10	2	4	4	-	112
Magnetic strip	10	815	10	82	112	22	4	8	8	-	241
Container Lock System	20	1,650	10	165	227	45	8	17	17	-	487
Retaining ring for bore, assortment bc	10	845	10	85	116	23	4	8	8	-	249
Electric battery charger	15	1,348	10	135	185	37	7	13	13	-	398
Polypropylene rope	5	450	20	90	68	14	2	5	5	-	185
Tyre pressure gauge Indicator	5	500	10	50	69	14	3	5	5	-	148

COMMISSIONER GENERAL OF REVENUE
 GHANA REVENUE DIVISION
 (CUSTOMS DIVISION)
 P. O. BOX 8, ACCRA

DESCRIPTION	QTY	CIF (€)	I/D Ra/I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Broom, industrial	10		34 10	3	5	1	0	0	0	0	10
Dustpan	5		18 10	2	2	0	0	0	0	0	5
Set of taps	5		18 10	2	2	0	0	0	0	0	5
Steel drill	10		38 10	4	5	1	0	0	0	0	11
Flexible hose for grease pump	30		119 10	12	16	3	1	1	1	1	35
Steel drill	10		43 10	4	6	1	0	0	0	0	13
Towel in paper on roll	10		43 10	4	6	1	0	0	0	0	13
Wing divider	5		22 10	2	3	1	0	0	0	0	6
Steel drill	5		24 10	2	3	1	0	0	0	0	7
Reductieconus, voor kolomboormachi	5		26 10	3	4	1	0	0	0	0	8
Reductieconus, voor kolomboormachi	5		26 10	3	4	1	0	0	0	0	8
Spade handle	20		105 10	11	14	3	1	1	1	1	31
Steel drill	10		54 10	5	7	1	0	0	1	1	16
Twisted knot cup brush	10		58 10	6	8	2	0	0	1	1	17
Set of taps	10		59 10	6	8	2	0	0	1	1	17
Hammer handle	20		121 10	12	17	3	1	1	1	1	36
Set of taps	5		32 10	3	4	1	0	0	0	0	9
Hose for water	75		480 20	96	72	14	2	2	5	5	197
Set of taps	10		66 10	7	9	2	0	0	1	1	19
Bucket, galvanised	15		101 10	10	14	3	1	1	1	1	30
Gratuated measure jug	5		35 10	3	5	1	0	0	0	0	10
Twisted knot cup brush	10		75 10	8	10	2	0	0	1	1	22
Sprayer gun, GARDENA	5		38 10	4	5	1	0	0	0	0	11
Hammer handle	25		201 10	20	28	6	1	1	2	2	59
Set of taps	10		88 10	9	12	2	0	0	1	1	26
Spanner for AC/OX Cylinders	10		93 10	9	13	3	0	0	1	1	27
Self-closing valve for drum	25		241 10	24	33	7	1	1	2	2	71
dichtingspapier 0.6 mm	15		150 10	15	21	4	1	1	2	2	44
Strap wrench	20		217 10	22	30	6	1	1	2	2	64
Denso tape, only one side grease	60		678 10	68	93	19	3	3	7	7	200
Grease pump	60		731 10	73	100	20	4	4	7	7	216
Set of taps	5		62 10	6	9	2	0	0	1	1	18
07.23.69.07 Strap nr2 Ridgid	30		373 10	37	51	10	2	2	4	4	110
Abrasive cloth roll	5		65 10	6	9	2	0	0	1	1	19
Lock-grip plier, f/round section	5		66 10	7	9	2	0	0	1	1	20
Abrasive cloth roll	5		69 10	7	9	2	0	0	1	1	20
Pin OD24 L=260	5		70 10	7	10	2	0	0	1	1	21

DESCRIPTION	QTY	CIF (€)	I/D	Ra/I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Abrasive paper, for metal	50	5,341	10	534	734	147	27	27	53	53	-	1,576
Abrasive paper, for metal	45	5,064	10	506	696	139	25	25	51	51	-	1,494
Torque wrench	5	630	10	63	87	17	3	3	6	6	-	186
Abrasive paper, for metal	45	6,412	10	641	882	176	32	32	64	64	-	1,892
Drilling machine, electric	5	793	0	-	99	20	4	4	8	8	8	151
Wire thread insert, repair kit	5	922	10	92	127	25	5	5	9	9	-	272
Retaining rings, assortment box	5	952	10	95	131	26	5	5	10	10	-	281
Claw coupling, male thread	35	6,895	10	690	948	190	34	34	69	69	-	2,034
Grinder, angled, electric	5	1,043	10	104	143	29	5	5	10	10	-	308
Automatic spray gun f/ fuel oil	50	11,571	10	1,157	1,591	318	58	58	116	116	-	3,413
Parallel key, assortment box	5	1,255	10	125	173	35	6	6	13	13	-	370
Ladder, 2 parts, extension	5	1,505	10	150	207	41	8	8	15	15	-	444
doppenset elora 770-S15AU	5	1,798	10	180	247	49	9	9	18	18	-	531
Threading tools, set	5	1,819	10	182	250	50	9	9	18	18	-	537
Hose drum, for oil	5	2,144	10	214	295	59	11	11	21	21	-	632
Ridgid vacuum pump	5	2,202	10	220	303	61	11	11	22	22	-	650
Pneumatic straight grinder	5	2,300	10	230	316	63	12	12	23	23	-	679
Bi-hexagon socket set, 1" drive	5	2,649	10	265	364	73	13	13	26	26	-	781
zeil	5	1,010	10	101	139	28	5	5	10	10	-	298
Container	2	9,974	10	997	1,371	274	50	50	100	100	-	2,942
34-36mm 125:NR.8B:Cast steel:	10	2,290	10	229	315	63	11	11	23	23	-	676
hook tagline	5	500	10	50	69	14	3	3	5	5	-	148
special tool to disassemble pivot piec	5	750	10	75	103	21	4	4	8	8	-	221
bracket counterweight HS895-12	20	3,000	10	300	413	83	15	15	30	30	-	885
chain counterweight 1m	20	1,000	10	100	138	28	5	5	10	10	-	295
welding cable set	5	700	10	70	96	19	4	4	7	7	-	207
walkways HS895 (2x wide, 4xsmall, 6x	60	300,000	10	30,000	41,250	8,250	1,500	1,500	3,000	3,000	-	88,500
locking pins	25	1,075	10	108	148	30	5	5	11	11	-	317
stairs HS895	10	4,000	10	400	550	110	20	20	40	40	-	1,180
exhaust pipe	10	4,000	10	400	550	110	20	20	40	40	-	1,180
part books 980	10	100	10	10	14	3	1	1	1	1	-	30
set hoisting equipment for mobilisatic	5	40,000	10	4,000	5,500	1,100	200	200	400	400	-	11,800
Pin D170 L=400	5	2,500	10	250	344	69	13	13	25	25	-	738
Link	5	2,500	10	250	344	69	13	13	25	25	-	738
Slang 1" 1/4 Flens 64 recht	5	750	10	75	103	21	4	4	8	8	-	221
Pin D150	5	2,000	10	200	275	55	10	10	20	20	-	590
Link	5	1,500	10	150	206	41	8	8	15	15	-	443

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECO L (€)	INS F.(€)	WITH TAX(€)	PROF (€)	TOTAL (€)
Link	5	1,500	10	150	206	41	8	15	8	15	-	443
Link	5	1,500	10	150	206	41	8	15	8	15	-	443
Pin	15	4,500	10	450	619	124	23	45	23	45	-	1,328
Pin	5	1,500	10	150	206	41	8	15	8	15	-	443
Pin D170 L=385	5	2,000	10	200	275	55	10	20	10	20	-	590
Pin D160 L=350	10	4,000	10	400	550	110	20	40	20	40	-	1,180
Bus	10	1,000	10	100	138	28	5	10	5	10	-	295
Pin D170 L= 957	5	2,000	10	200	275	55	10	20	10	20	-	590
Pin D110	5	1,250	10	125	172	34	6	13	6	13	-	369
Pin	5	2,000	10	200	275	55	10	20	10	20	-	590
Pin	5	2,000	10	200	275	55	10	20	10	20	-	590
Pin	5	2,000	10	200	275	55	10	20	10	20	-	590
20' container, office	5	27,685	10	2,769	3,807	761	138	277	138	277	-	8,167
20' container, sanitary	5	16,700	10	1,670	2,296	459	84	167	84	167	-	4,927
Container	2	4,200	10	420	578	116	21	42	21	42	-	1,239
Nut	10	1	10	0	0	0	0	0	0	0	-	0
O-ring	20	6	10	1	1	0	0	0	0	0	-	2
Gasket, joint B	5	2	10	0	0	0	0	0	0	0	-	1
Packing	5	3	10	0	0	0	0	0	0	0	-	1
O-ring	75	41	10	4	6	1	0	0	0	0	-	12
O-ring	40	25	10	3	3	1	0	0	0	0	-	7
Gasket, connector	5	3	10	0	0	0	0	0	0	0	-	1
O-ring	100	73	10	7	10	2	0	0	0	0	-	22
Seal	30	23	10	2	3	1	0	0	0	0	-	7
Seal, oil	175	165	10	16	23	5	1	2	1	2	-	49
O-ring	40	42	10	4	6	1	0	0	0	0	-	13
Washer	100	106	10	11	15	3	1	1	1	1	-	31
O-ring	35	40	10	4	6	1	0	0	0	0	-	12
O-ring	45	52	10	5	7	1	0	0	0	0	-	15
Nut	50	59	10	6	8	2	0	0	0	0	-	17
O-ring	355	458	10	46	63	13	2	5	2	5	-	135
O-ring	10	13	10	1	2	0	0	0	0	0	-	4
Bolt	40	65	10	7	9	2	0	0	0	0	-	19
Track nut	140	242	10	24	33	7	1	2	1	2	-	71
GASKET CONNECTION	5	11	10	1	1	0	0	0	0	0	-	3
Gasket, injection nozzle	5	12	10	1	2	0	0	0	0	0	-	4
Blind flange, SAE	100	250	10	25	34	7	1	3	1	3	-	74

GHANA REVENUE AUTHORITY
 CUSTOMS DIVISION
 P. O. BOX 8, ACCRA

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Hose for water	5	52	10	5	7	1	0	0	1	1	-	15
Filter element, oil	100	1,044	10	104	144	29	5	5	10	10	-	308
Pusher	30	314	10	31	43	9	2	2	3	3	-	93
Stopper door	5	55	10	5	8	2	0	0	1	1	-	16
Plate	15	174	10	17	24	5	1	1	2	2	-	51
Ring wiper	55	658	10	66	91	18	3	3	7	7	-	194
Dustseal	50	636	10	64	87	17	3	3	6	6	-	188
Lighter	5	66	10	7	9	2	0	0	1	1	-	19
Seal,dust	110	1,489	10	149	205	41	7	7	15	15	-	439
O-ring	35	475	10	47	65	13	2	2	5	5	-	140
O-ring	20	271	10	27	37	7	1	1	3	3	-	80
Gasket	25	342	10	34	47	9	2	2	3	3	-	101
Gasket	5	72	10	7	10	2	0	0	1	1	-	21
Seal, dust	110	1,583	10	158	218	44	8	8	16	16	-	467
Seal dust	60	886	10	89	122	24	4	4	9	9	-	261
Gasket, turb/exh,duct	5	75	10	8	10	2	0	0	1	1	-	22
Oil seal	5	77	10	8	11	2	0	0	1	1	-	23
Seal, dust	190	2,966	10	297	408	82	15	15	30	30	-	875
Plate thrust 1mm	20	324	10	32	45	9	2	2	3	3	-	96
Sleeve	5	82	10	8	11	2	0	0	1	1	-	24
Plate	65	1,089	10	109	150	30	5	5	11	11	-	321
Dust seal	5	87	10	9	12	2	0	0	1	1	-	26
Clamp	25	441	10	44	61	12	2	2	4	4	-	130
Filter element	10	187	10	19	26	5	1	1	2	2	-	55
Ring, slide	55	1,037	10	104	143	29	5	5	10	10	-	306
Filter element, oil	25	480	10	48	66	13	2	2	5	5	-	142
Pin stopper	15	289	10	29	40	8	1	1	3	3	-	85
Seal ring	10	204	10	20	28	6	1	1	2	2	-	60
Hydraulic hose	5	104	10	10	14	3	1	1	1	1	-	31
Seal	15	315	10	32	43	9	2	2	3	3	-	93
Gasket, turb/exh, man	5	106	10	11	15	3	1	1	1	1	-	31
Seal HI 3092399	15	319	10	32	44	9	2	2	3	3	-	94
Switch	15	324	10	32	45	9	2	2	3	3	-	96
Plate	45	1,004	10	100	138	28	5	5	10	10	-	296
Ring wiper	10	229	10	23	31	6	1	1	2	2	-	68
Windscreen wiper arm	5	117	10	12	16	3	1	1	1	1	-	34
Seal	85	1,987	10	199	273	65	10	10	20	20	-	586

COMMISSIONER
 REVENUE AUTHORITY
 REVENUE DIVISION

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PROF (€)	TOTAL (€)
shim	25	66	10	7	9	2	0	0	1	1	-	19
Track bolt	235	632	10	63	87	17	3	3	6	6	-	186
Spacer	5	15	10	1	2	0	0	0	0	0	-	4
Joint	5	15	10	1	2	0	0	0	0	0	-	4
Shim 1.0	135	404	10	40	56	11	2	2	4	4	-	119
Fusible link	50	151	10	15	21	4	1	1	2	2	-	44
shim	10	33	10	3	5	1	0	0	0	0	-	10
shim	40	132	10	13	18	4	1	1	1	1	-	39
Washer for track guards	240	842	10	84	116	23	4	4	8	8	-	249
GASKET CONNECTION	25	94	10	9	13	3	0	0	1	1	-	28
Ring	65	252	10	25	35	7	1	1	3	3	-	74
O-ring	35	143	10	14	20	4	1	1	1	1	-	42
GASKET CONNECTION	30	125	10	12	17	3	1	1	1	1	-	37
Packing	50	223	10	22	31	6	1	1	2	2	-	66
Plug	115	526	10	53	72	14	3	3	5	5	-	155
Shoe bolt	100	474	10	47	65	13	2	2	5	5	-	140
Diode-yellow	30	143	10	14	20	4	1	1	1	1	-	42
Hose for water	10	53	10	5	7	1	0	0	1	1	-	16
Filling ring	20	106	10	11	15	3	1	1	1	1	-	31
Relay	50	297	10	30	41	8	1	1	3	3	-	87
Blind flange, SAE	50	297	10	30	41	8	1	1	3	3	-	88
Blind flange, SAE	95	578	10	58	79	16	3	3	6	6	-	170
O-ring	50	309	10	31	42	8	2	2	3	3	-	91
O-ring	100	656	10	66	90	18	3	3	7	7	-	194
Filling ring	70	462	10	46	64	13	2	2	5	5	-	136
Spring	10	68	10	7	9	2	0	0	1	1	-	20
Blind flange, SAE	90	628	10	63	86	17	3	3	6	6	-	185
Hose clamp	25	185	10	18	25	5	1	1	2	2	-	54
Hose, hydraulic	5	39	10	4	5	1	0	0	0	0	-	11
Cover	5	43	10	4	6	1	0	0	0	0	-	13
Hose clamp	190	1,653	10	165	227	45	8	8	17	17	-	488
hose water	10	88	10	9	12	2	0	0	1	1	-	26
Plate	20	184	10	18	25	5	1	1	2	2	-	54
Filter element, oil	30	277	10	28	38	8	1	1	3	3	-	82
Clamp hose	10	93	10	9	13	3	0	0	1	1	-	27
Joint	40	384	10	38	53	11	2	2	4	4	-	113
Seal, dust	195	2,022	10	202	278	56	10	10	20	20	-	597

DESCRIPTION	QTY	CIF (€)	I/D Rat	I/D (€)	VAT (€)	NHIL(€)	EDF(€)	ECO L (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Plate	140	3,312	10	331	455	91	17	17	33	33	-	977
HI 0365324 BEARING FOR SWING MOT	10	239	10	24	33	7	1	1	2	2	-	70
Gasket, rocker cover for Cummins QS	35	861	10	86	118	24	4	4	9	9	-	254
Pad, seat	5	126	10	13	17	3	1	1	1	1	-	37
Coil assembly	25	664	10	66	91	18	3	3	7	7	-	196
S adjusting washer	25	667	10	67	92	18	3	3	7	7	-	197
Pipe	15	403	10	40	55	11	2	2	4	4	-	119
Windscreen wiper arm	10	272	10	27	37	7	1	1	3	3	-	80
Plate	15	415	10	42	57	11	2	2	4	4	-	122
Joint universal	10	285	10	28	39	8	1	1	3	3	-	84
Silicon gasket	5	143	10	14	20	4	1	1	1	1	-	42
Pressure switch	5	144	10	14	20	4	1	1	1	1	-	42
O-ring	15	437	10	44	60	12	2	2	4	4	-	129
Bolt socket	40	1,177	10	118	162	32	6	6	12	12	-	347
O-ring met schroef bakpin ZX460	35	1,034	10	103	142	28	5	5	10	10	-	305
Plug-hydraulic tank	10	313	10	31	43	9	2	2	3	3	-	92
Windscreen wiperblade	20	627	10	63	86	17	3	3	6	6	-	185
Retaining ring	5	157	10	16	22	4	1	1	2	2	-	46
Cylinder	5	157	10	16	22	4	1	1	2	2	-	46
Relay	5	159	10	16	22	4	1	1	2	2	-	47
Plug	10	320	10	32	44	9	2	2	3	3	-	94
Spacer	95	3,107	10	311	427	85	16	16	31	31	-	916
HI 4277804 SPACER for track guards	5	164	10	16	22	4	1	1	2	2	-	48
V-belt	15	507	10	51	70	14	3	3	5	5	-	150
Bushing	15	526	10	53	72	14	3	3	5	5	-	155
Fuse	40	1,426	10	143	196	39	7	7	14	14	-	421
Bleeder, air	10	360	10	36	50	10	2	2	4	4	-	106
Hydraulic hose	10	363	10	36	50	10	2	2	4	4	-	107
Bushing	30	1,093	10	109	150	30	5	5	11	11	-	322
Plate	10	369	10	37	51	10	2	2	4	4	-	109
Joint universal	10	378	10	38	52	10	2	2	4	4	-	111
Diode	20	758	10	76	104	21	4	4	8	8	-	224
Joint:	10	388	10	39	53	11	2	2	4	4	-	114
Damper	5	196	10	20	27	5	1	1	2	2	-	58
Clutch	50	1,977	10	198	272	54	10	10	20	20	-	583
Rubber	5	200	10	20	28	6	1	1	2	2	-	59
Ring	85	3,420	10	342	470	94	17	17	34	34	-	1,009

DESCRIPTION	QTY	CIF (€)	I/D Ra I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PROF (€)	TOTAL (€)
Gasket	45	1,825	10	182	251	50	9	18	18	-	538
Clamp	20	818	10	82	112	22	4	8	8	-	241
Ring, slide	90	3,700	10	370	509	102	18	37	37	-	1,091
Water separator	30	1,253	10	125	172	34	6	13	13	-	370
Breather air	15	640	10	64	88	18	3	6	6	-	189
Ring, slide	65	2,356	10	236	324	65	12	24	24	-	695
Ring, slide	50	2,142	10	214	294	59	11	21	21	-	632
Swing pipe	10	440	10	44	60	12	2	4	4	-	130
Valve	20	899	10	90	124	25	4	9	9	-	265
Air hose	5	225	10	23	31	6	1	2	2	-	66
Hose water	5	225	10	23	31	6	1	2	2	-	66
Hose	10	453	10	45	62	12	2	5	5	-	133
Cap	5	229	10	23	31	6	1	2	2	-	68
De-aerator engine fuel	5	229	10	23	32	6	1	2	2	-	68
Plate	5	233	10	23	32	6	1	2	2	-	69
Clamp	100	4,794	10	479	659	132	24	48	48	-	1,414
Coupling	15	724	10	72	100	20	4	7	7	-	214
Hose	5	252	10	25	35	7	1	3	3	-	74
Hydraulic return filter	10	507	10	51	70	14	3	5	5	-	150
Solenoid, fuel shut-off	10	507	10	51	70	14	3	5	5	-	150
Shim	5	254	10	25	35	7	1	3	3	-	75
Belt alternator	15	819	10	82	113	23	4	8	8	-	242
Ring	35	1,923	10	192	264	53	10	19	19	-	567
Ring, slide	55	3,022	10	302	416	83	15	30	30	-	892
Gasket turbo	25	1,386	10	139	191	38	7	14	14	-	409
Hose	5	282	10	28	39	8	1	3	3	-	83
Tankcap	25	1,415	10	141	194	39	7	14	14	-	417
Ring	30	1,705	10	171	234	47	9	17	17	-	503
Fuel pump	15	892	10	89	123	25	4	9	9	-	263
Rubber	5	299	10	30	41	8	1	3	3	-	88
Hose	10	599	10	60	82	16	3	6	6	-	177
Hose swing return piping	10	603	10	60	83	17	3	6	6	-	178
Ring	10	604	10	60	83	17	3	6	6	-	178
Ring Wiper	10	608	10	61	84	17	3	6	6	-	179
Switch level	15	912	10	91	125	25	5	9	9	-	269
HI 0400212, Ring	170	10,404	10	1,040	1,431	286	52	104	104	-	3,069
Hose	5	309	10	31	43	9	2	3	3	-	91

DESCRIPTION	QTY	CHF (€)	I/D	Ra/I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECO L (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
THERMOSTAT	30	1,869	10	187	257	51	9	9	19	19	-	551
Hose water	5	316	10	32	44	9	2	2	3	3	-	93
Gasket, exhaust manifold	30	1,923	10	192	264	53	10	10	19	19	-	567
Slide ring	15	966	10	97	133	27	5	5	10	10	-	285
Seal	140	9,180	10	918	1,262	252	46	46	92	92	-	2,708
Ring	20	1,383	10	138	190	38	7	7	14	14	-	408
Stay	5	356	10	36	49	10	2	2	4	4	-	105
Temperature sensor, RT800-01	10	735	10	74	101	20	4	4	7	7	-	217
Plate, rubber	20	1,495	10	150	206	41	7	7	15	15	-	441
Ring	15	1,150	10	115	158	32	6	6	12	12	-	339
Ring	10	788	10	79	108	22	4	4	8	8	-	232
Clamp	50	4,031	10	403	554	111	20	20	40	40	-	1,189
Seal	65	5,415	10	542	745	149	27	27	54	54	-	1,597
8-98063032-0 Gasket oil pan	5	418	10	42	57	11	2	2	4	4	-	123
Hose for water	10	836	10	84	115	23	4	4	8	8	-	247
Lamp head ass	15	1,262	10	126	174	35	6	6	13	13	-	372
Bushing	20	1,721	10	172	237	47	9	9	17	17	-	508
Stopper	15	1,298	10	130	178	36	6	6	13	13	-	383
Seat cover	5	452	10	45	62	12	2	2	5	5	-	133
Hose	5	453	10	45	62	12	2	2	5	5	-	134
Thermostat	10	922	10	92	127	25	5	5	9	9	-	272
HI 1-15416-911-1 injection pipe C/R ZX	5	484	10	48	67	13	2	2	5	5	-	143
Hose return swing	10	972	10	97	134	27	5	5	10	10	-	287
Tube	5	497	10	50	68	14	2	2	5	5	-	147
Clip	10	1,023	10	102	141	28	5	5	10	10	-	302
Rubber	10	1,029	10	103	141	28	5	5	10	10	-	303
Joint swivel	5	524	10	52	72	14	3	3	5	5	-	155
Seal group	10	1,105	10	110	152	30	6	6	11	11	-	326
Ring, slide	5	556	10	56	76	15	3	3	6	6	-	164
Ring, slide	80	8,922	10	892	1,227	245	45	45	89	89	-	2,632
Hose water	5	563	10	56	77	15	3	3	6	6	-	166
Coupling	25	2,881	10	288	396	79	14	14	29	29	-	850
Plate	5	579	10	58	80	16	3	3	6	6	-	171
Ring:seal assy	40	4,735	10	474	651	130	24	24	47	47	-	1,397
Seal	40	4,853	10	485	687	133	24	24	49	49	-	1,432
Hose	25	3,239	10	324	445	89	16	16	32	32	-	956
Sealing ring	55	7,153	10	715	984	197	36	36	72	72	-	2,110

GHANA RESERVE AUTHORITY
 (CUSTOMS DIVISION)
 P. O. BOX 8, ACCRA

DESCRIPTION	QTY	CIF (€)	I/D	Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PROF (€)	TOTAL (€)
HI 4440948 AC hose	15	2,047	10		205	281	56		10	10	20	-	604
Sensor, position	5	695	10		69	96	19		3	3	7	-	205
Wiper ring	30	4,402	10		440	605	121		22	22	44	-	1,299
Hose	5	736	10		74	101	20		4	4	7	-	217
Hose Water	5	748	10		75	103	21		4	4	7	-	221
follower plate	15	2,370	10		237	326	65		12	12	24	-	699
Bushing	25	4,227	10		423	581	116		21	21	42	-	1,247
Seal kit	20	3,435	10		343	472	94		17	17	34	-	1,013
Relay HI 4287277	5	978	10		98	135	27		5	5	10	-	289
Joint swivel	15	3,152	10		315	433	87		16	16	32	-	930
Stay	10	2,111	10		211	290	58		11	11	21	-	623
Hose	20	4,278	10		428	588	118		21	21	43	-	1,262
Hose	5	1,130	10		113	155	31		6	6	11	-	333
Hose	15	3,397	10		340	467	93		17	17	34	-	1,002
Hose	10	2,313	10		231	318	64		12	12	23	-	682
Generator	10	2,386	10		239	328	66		12	12	24	-	704
Plate valve	15	3,792	10		378	520	104		19	19	38	-	1,116
Stopper door	5	1,262	10		126	173	35		6	6	13	-	372
Hose	10	2,567	10		257	353	71		13	13	26	-	757
Kit seal	20	5,205	10		520	716	143		26	26	52	-	1,535
Hose	5	1,336	10		134	184	37		7	7	13	-	394
Hose	5	1,410	10		141	194	39		7	7	14	-	416
Block	10	2,858	10		286	393	79		14	14	29	-	843
Valve	5	1,506	10		151	207	41		8	8	15	-	444
Waterseparator	5	1,610	10		161	221	44		8	8	16	-	475
Kit	15	4,894	10		489	673	135		24	24	49	-	1,444
Hose	10	3,430	10		343	472	94		17	17	34	-	1,012
Hose travel piping	10	3,485	10		348	479	96		17	17	35	-	1,028
Hose	25	8,720	10		872	1,199	240		44	44	87	-	2,572
Gear pump	5	1,753	10		175	241	48		9	9	18	-	517
Hose	5	1,762	10		176	242	48		9	9	18	-	520
Hose	15	5,536	10		554	761	152		28	28	55	-	1,633
Sensor pressure	5	1,894	10		189	260	52		9	9	19	-	559
Valve Relief	5	2,119	10		212	291	58		11	11	21	-	625
Fan belt	15	6,431	10		643	884	177		32	32	64	-	1,897
Hose for water	5	2,190	10		219	301	60		11	11	22	-	646
Seal Group	5	2,231	10		223	307	61		11	11	22	-	658

DESCRIPTION	QTY	CF (€)	I/D Ra (€)	I/D (€)	VAT (€)	NHIL (€)	EDIF (€)	ECOL (€)	INS F. (€)	WITH TAX (€)	PRO F. (€)	TOTAL (€)
Seal Kit	50	23,141	10	2,314	3,182	636	116	116	231	231	-	6,827
Condenser	10	4,638	10	464	638	128	23	23	46	46	-	1,358
Pilot Valve	10	4,686	10	469	644	129	23	23	47	47	-	1,382
Temperature sensor	5	2,358	10	236	324	65	12	12	24	24	-	696
Wiper motor	5	2,404	10	240	331	66	12	12	24	24	-	709
Flexibels giek	5	2,469	10	247	340	68	12	12	25	25	-	728
Kit, Seal	5	2,567	10	257	353	71	13	13	26	26	-	757
Hose	70	39,849	10	3,985	5,479	1,096	199	199	398	398	-	11,755
Hose	30	20,599	10	2,060	2,832	566	103	103	206	206	-	6,077
Cushion	20	14,461	10	1,446	1,988	398	72	72	145	145	-	4,266
Hose	10	7,307	10	731	1,005	201	37	37	73	73	-	2,156
Roller upper	10	7,338	10	734	1,009	202	37	37	73	73	-	2,165
Level switch	10	7,586	10	759	1,043	209	38	38	76	76	-	2,238
Injector, partnummer Cummins 40770	30	23,635	10	2,363	3,250	650	118	118	236	236	-	6,972
HI 0809105 BRG; CUSHION (For stick c	5	4,045	10	404	556	111	20	20	40	40	-	1,193
Actuator, Etr fuel control, timing	5	5,286	10	529	727	145	26	26	53	53	-	1,559
Clip	10	10,896	10	1,090	1,498	300	54	54	109	109	-	3,214
Seal Kit	30	33,243	10	3,324	4,571	914	166	166	332	332	-	9,807
Spindle	5	7,551	10	755	1,038	208	38	38	76	76	-	2,228
Turbocharger	25	46,200	10	4,620	6,353	1,271	231	231	462	462	-	13,629
Alternater HI 1200	5	10,116	10	1,012	1,391	278	51	51	101	101	-	2,984
BUSH CYL SIDE (boom cyl)	35	77,810	10	7,781	10,699	2,140	389	389	778	778	-	22,954
HI 0859301, glijlager boom cylinder EX	5	11,116	10	1,112	1,528	306	56	56	111	111	-	3,279
Turbocharger as	5	13,321	10	1,332	1,832	366	67	67	133	133	-	3,930
Oilemotor	10	27,214	10	2,721	3,742	748	136	136	272	272	-	8,028
Fuel pump	10	28,861	10	2,886	3,968	794	144	144	289	289	-	8,514
Unit airco	5	15,257	10	1,526	2,098	420	76	76	153	153	-	4,501
Controller	5	15,803	10	1,580	2,173	435	79	79	158	158	-	4,662
Startmotor EX1200	5	16,732	10	1,673	2,301	460	84	84	167	167	-	4,936
Plug	5	255	10	25	35	7	1	1	3	3	-	75
Shoe	5	550	10	55	76	15	3	3	6	6	-	162
Plate	10	950	10	95	131	26	5	5	10	10	-	280
Piston	5	1,375	10	138	189	38	7	7	14	14	-	406
Ring Wiper	40	5,000	10	500	688	138	25	25	50	50	-	1,475
Sleeve	5	325	10	33	45	9	2	2	3	3	-	96
Carrier	5	225	10	23	31	6	1	1	2	2	-	66
Bearing	5	625	10	63	86	17	3	3	6	6	-	184

DESCRIPTION	QTY	CIF (€)	/D Ra/ /D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECOL (€)	INS F.(€)	WITH TAX(€)	PRO F (€)	TOTAL (€)
Zonnewiel	5	675	10	68	93	19	3	3	7	7	199
Boom To Stick Connection Hose	50	3,750	10	375	516	103	19	19	38	38	1,106
Boom Cylinder Main Piping	40	3,000	10	300	413	83	15	15	30	30	885
Plate	10	500	10	50	69	14	3	3	5	5	148
Spring pin	15	71	10	7	10	2	0	0	1	1	21
Needle bearing	15	1,125	10	113	155	31	6	6	11	11	332
Roller bearing	5	425	10	43	58	12	2	2	4	4	125
Thrustplate	5	235	10	24	32	6	1	1	2	2	69
Thrustplate	35	1,645	10	165	226	45	8	8	16	16	485
Hose	35	1,575	10	158	217	43	8	8	16	16	465
Boom Cylinder Main Piping	20	1,700	10	170	234	47	9	9	17	17	502
Thrustplate	30	1,410	10	141	194	39	7	7	14	14	416
Bucket Cylinder Pipe	5	425	10	43	58	12	2	2	4	4	125
Bucket Cylinder Pipe	5	425	10	43	58	12	2	2	4	4	125
Elastic pin	30	810	10	81	111	22	4	4	8	8	239
Spring ring M24 ZN	200	46	10	5	6	1	0	0	0	0	14
Sun gear	5	675	10	68	93	19	3	3	7	7	199
Pin Spring	15	1,680	10	168	231	46	8	8	17	17	496
Deep groove ball bearing	10	1,250	10	125	172	34	6	6	13	13	369
Pin	80	6,000	10	600	825	165	30	30	60	60	1,770
Hose	20	1,500	10	150	206	41	8	8	15	15	443
SCREW HEX	5	72	10	7	10	2	0	0	1	1	21
stopper	5	85	10	9	12	2	0	0	1	1	25
cap	10	70	10	7	10	2	0	0	1	1	21
Bucket Cylinder Pipe	5	375	10	38	52	10	2	2	4	4	111
Seal O-Ring	50	104	10	10	14	3	1	1	1	1	31
Clamp T-Bolt	10	219	10	22	30	6	1	1	2	2	65
smeerleiding	5	160	10	16	22	4	1	1	2	2	47
Nut	80	66	10	7	9	2	0	0	1	1	20
Bolt shoe	65	29	10	3	4	1	0	0	0	0	9
Bearing	10	1,100	10	110	151	30	6	6	11	11	325
Motor oil fan (defect)	5	3,750	10	375	516	103	19	19	38	38	1,106
Snelwisselbord hydraulische leiding 3	5	750	10	75	103	21	4	4	8	8	221
test hose	10	550	10	55	76	15	3	3	6	6	162
Container	2	36,500	-	-	4,563	913	183	183	365	365	6,935
Fire extinguisher	5	145	-	-	18	4	1	1	1	1	27
Booster	10	9,000	10	900	1,238	248	45	45	90	90	2,655

GHANA NATIONAL AUTHORITY
(CONSULTING ENGINEERS)
P. O. BOX 8, ACCRA

DESCRIPTION	QTY	CIF (€)	I/D Ra	I/D (€)	VAT (€)	NHIL(€)	EDIF(€)	ECO L(€)	INS F.(€)	WITH TAX(€)	PRO F(€)	TOTAL (€)
Sealing set	5	345	10	35	47	9		2	2	3		102
Sealing set	20	1,300	10	130	179	36		7	7	13		384
Copper washer set	10	800	10	80	110	22		4	4	8		236
fix grinding table	5	750	20	150	113	23		4	4	8		308
jerry can, oil 5L	5	50	10	5	7	1		0	0	1		15
funnel	20	80	10	8	11	2		0	0	1		24
bucket 3L	5	25	10	3	3	1		0	0	0		7
bandijzer	25	125	10	13	17	3		1	1	1		37
table clamp	15	180	10	18	25	5		1	1	2		53
Crow bar straight	20	400	10	40	55	11		2	2	4		118
shovel	10	100	10	10	14	3		1	1	1		30
crow bar	20	500	10	50	69	14		3	3	5		148
sledge hammer	25	775	10	78	107	21		4	4	8		229
Stilson key	15	375	10	38	52	10		2	2	4		111
Jack blue	5	400	10	40	55	11		2	2	4		118
Pipe 20mmx1m	5	15	10	2	2	0		0	0	0		4
Pipe 25mmx1m	5	25	10	3	3	1		0	0	0		7
Pipe 30mmx1m	5	35	10	4	5	1		0	0	0		10
extension cable 230V - 10m	30	600	10	60	83	17		3	3	6		177
bandenblazer	5	190	10	19	26	5		1	1	2		56
welding cable set	10	700	10	70	96	19		4	4	7		207
bag of oil absorbent grains	5	65	10	7	9	2		0	0	1		19
bag of rags	5	25	10	3	3	1		0	0	0		7
bag of oil absorbent rags	5	75	10	8	10	2		0	0	1		22
ratchet key 1"	5	400	10	40	55	11		2	2	4		118
fixed key for socket wrench 1"	5	100	10	10	14	3		1	1	1		30
silicone gun	5	75	10	8	10	2		0	0	1		22
window kit tube	25	450	10	45	62	12		2	2	5		133
grease gun	20	400	10	40	55	11		2	2	4		118
Adjustable key (BACO)	20	700	10	70	96	19		4	4	7		207
electric impact wrench	5	8,735	10	874	1,201	240		44	44	87		2,577
Welding cap	5	100	10	10	14	3		1	1	1		30
welding gloves	5	15	20	3	2	0		0	0	0		6
manual saw	5	40	10	4	6	1		0	0	0		12
strap 4T	10	150	10	15	21	4		1	1	2		44
pneumatic impact wrench 1"	10	3,891	10	389	535	107		19	19	39		1,148
pneumatic impact wrench 3/4"	10	1,894	10	189	260	52		9	9	19		559

DESCRIPTION	QTY	CIF (€)	I/D	Ra	I/D (€)	VAT (€)	NHIL (€)	EDIF (€)	ECOL (€)	INS F. (€)	WITH TAX (€)	PRO F (€)	TOTAL (€)
strip pliers	5	5	175	10	18	24	5	1	1	1	2	2	52
scissor	5	5	10	10	1	1	0	0	0	0	0	0	3
visegrip fast release locking pliers	5	5	75	10	8	10	2	0	0	0	1	1	22
universal pliers	10	10	70	10	7	10	2	0	0	0	1	1	21
nippers	10	10	70	10	7	10	2	0	0	0	1	1	21
nose pliers	15	15	105	10	11	14	3	1	1	1	1	1	21
pliers for water tube applications	10	10	240	10	24	33	7	1	1	1	2	2	31
nippers for water tube applications	5	5	120	10	12	17	3	1	1	1	1	1	71
open-end spanner 6-7	5	5	20	10	2	3	1	0	0	0	0	0	35
open-end spanner 8-9	25	25	100	10	10	14	3	1	1	1	1	1	6
open-end spanner 10-11	20	20	80	10	8	11	2	0	0	0	1	1	30
open-end spanner 12-13	20	20	80	10	8	11	2	0	0	0	1	1	24
open-end spanner 14-15	20	20	80	10	8	11	2	0	0	0	1	1	24
open-end spanner 16-17	5	5	35	10	4	5	1	0	0	0	1	1	24
open-end spanner 18-19	25	25	175	10	18	24	5	1	1	1	2	2	10
open-end spanner 21-23	20	20	140	10	14	19	4	1	1	1	1	1	52
open-end spanner 24-27	15	15	135	10	14	19	4	1	1	1	1	1	41
open-end spanner 27-32	10	10	90	10	9	12	2	0	0	0	1	1	40
open-end spanner 30-34	10	10	90	10	9	12	2	0	0	0	1	1	27
open-end spanner 30-32	10	10	90	10	9	12	2	0	0	0	1	1	27
open-end spanner 38-42	5	5	60	10	6	8	2	0	0	0	1	1	27
open-end spanner 36-41	10	10	120	10	12	17	3	0	0	0	1	1	18
open-end spanner 46-50	5	5	60	10	6	8	2	0	0	0	1	1	35
open-end spanner 50-55	5	5	80	10	8	11	2	0	0	0	1	1	18
open-end spanner 36	5	5	60	10	6	8	2	0	0	0	1	1	24
open-end spanner 46	5	5	80	10	8	11	2	0	0	0	1	1	18
open-end spanner 50	10	10	160	10	16	22	4	0	0	0	1	1	24
open-end spanner 55	5	5	100	10	10	14	3	1	1	1	2	2	47
open-end spanner 56	5	5	100	10	10	14	3	1	1	1	1	1	30
open-end spanner 60	5	5	100	10	10	14	3	1	1	1	1	1	30
open-end spanner 65	5	5	100	10	10	14	3	1	1	1	1	1	30
open-end spanner 75	5	5	100	10	10	14	3	1	1	1	1	1	30
combination spanner 1"	15	15	135	10	14	19	4	1	1	1	1	1	30
combination spanner 15/16"	15	15	135	10	14	19	4	1	1	1	1	1	40
combination spanner 7/8"	15	15	135	10	14	19	4	1	1	1	1	1	40
combination spanner 13/16"	10	10	90	10	9	12	2	0	0	0	1	1	40
combination spanner 3/4"	5	5	45	10	5	6	1	0	0	0	0	0	27
													13

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



MINISTRY OF TRANSPORT
MINISTRIES POST OFFICE
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ACCRA, GHANA
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E-MAIL: info@mot.gov.gh
WEBSITE: www.mot.gov.gh

MY REF. NO. UL-195/248/01A

YOUR REF. NO.

3RD JULY, 2013
DATE.....20.....

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

**PORT OF TAKORADI INFRASTRUCTURE DEVELOPMENT PROJECT
ENGINEERING, PROCUREMENT AND CONSTRUCTION OF PHASE 1:
BREAKWATER EXTENSION, BULK ORE JETTY CONSTRUCTION AND
DREDGING**

**APPLICATION FOR THE PROCUREMENT OF TAX CUSTOM DUTIES EXEMPTION
FOR THE ABOVE PROJECT**

Approval is being sought from the Ministry of Finance to grant Tax exemptions to Messrs Jan de Nul Ghana to clear equipment to undertake the above mentioned projects as per copy of the attached letter and its related document from the Ghana Ports and Harbours Authority.

On 20th September, 2012 the Ghana Ports and Harbours Authority signed an agreement with M/S Jan de Nul of Belgium for the development of the Takoradi Ports.

Following the advise by the Ministry of Finance and the Ghana Revenue Authority, the Belgian Company registered with the Registrar Generals' Department and therefore incorporated in Ghana as Jan de Nul Ghana.

The original contract was accordingly amended on 19th June, 2013 adding Jan de Jul Ghana as an additional contractor making it to have all benefits and responsibilities on the original contractor.

In the light of the amendment the contractor is entitled to all tax exemptions for imported items for the project.

The letter under reference is therefore kindly requesting the Ministry of Finance to grant approval as in paragraph one (1) above.

In order to facilitate the tax assessment by the Ghana Revenue Authority, the master list of the project items is hereby attached for your perusal.

We count on your kind cooperation.

Thank you.



T-A SELBY
CHIEF DIRECTOR
for: MINISTER



GHANA PORTS AND HARBOURS AUTHORITY

HEADQUARTERS

P.O. Box 150
Tema, Ghana
Telephone: (233) 22 - 202631-9
Fax: (233) 22 - 202812
Website: www.ghanaports.gov.gh
Email: headquaters@ghanaports.net

OUR REF: DG/HQ/IC 2/VOL-2/115

26TH JUNE, 2013

THE HON. MINISTER,
MINISTRY OF TRANSPORT,
ACCRA.



Dear Sir,

**SUBJECT: PORT OF TAKORADI INFRASTRUCTURE DEVELOPMENT PROJECT
ENGINEERING, PROCUREMENT AND CONSTRUCTION OF PHASE I:
BREAKWATER EXTENSION, BULK ORE JETTY CONSTRUCTION AND DREDGING**

**APPLICATION FOR THE PROCUREMENT OF TAX AND CUSTOM DUTIES EXEMPTION IN
FAVOUR OF THE ABOVE PROJECT**

Ghana Ports and Harbours Authority (GPHA) and Jan de Nul Belgium signed an agreement for the development of Takoradi Port on the 20th of September, 2012 for an amount of €197 million with the Government of Ghana providing sovereign guarantee.

The Ghana Revenue Authority and the Ministry of Finance advised that Jan de Nul Belgium is not incorporated in Ghana and generally, no person can set out to do business in Ghana unless the person has registered with the Registrar-General's Department and with the Ghana Revenue Authority. Therefore, Jan de Nul, Ghana had to be incorporated and the contract had to be amended to reflect the new party to this contract.

Clause 1.13 of the Particular Conditions of the Contract provides as follows:

"Because the Employer is a government body, Contractor's preliminary estimation of prices does not include for local Ghanaian taxes and import duties and the Contractor is deemed exempted from such taxes and import duties. Should the Contractor be obliged to pay for local Ghanaian taxes and import duties, the Contractor shall be entitled to increase the preliminary estimation of prices with the amounts payable for local Ghanaian taxes and import duties upon finalization of the prices after completion of the FEED."

On the 19th of June 2013, the parties signed an agreement, amending the contract signed in September 2012. The effect of the amendment was to add Jan de Nul Ghana as an additional contractor and for Jan de Nul Ghana to have all the benefits and responsibilities of the original contractor, Jan de Nul Belgium.

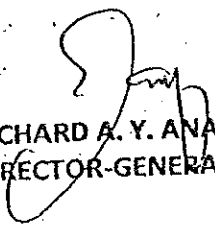
*Logan M.A.
mdy*

*27/06/13
for tax
27/06*

This is therefore to kindly request you to take action to seek approval by Parliament for full tax and custom duties exemption for the entire project.

We have attached the master list of the project items for validation and onward submission to the Ministry of Finance and Economic Planning for the facilitation of tax assessment with the Ghana Revenue Authority.

Yours faithfully,
GHANA PORTS AND HARBOURS AUTHORITY



RICHARD A. Y. ANAMOO
DIRECTOR-GENERAL

Enc.