

**MEMORANDUM TO PARLIAMENT**

**SUBMITTED BY:**

**KEN OFORI-ATTA  
(MINISTER FOR FINANCE)**

**TITLE:**

**REQUEST FOR TAX AND DUTY WAIVER ON MATERIALS/GOODS AND  
EQUIPMENT TO BE IMPORTED FOR THE CONSTRUCTION OF THE GHANA  
ARMED FORCES TRAINING INFRASTRUCTURE/CHINA MILITARY AID GRATIS  
PROJECT**

PARLIAMENT OF GHANA LIBRARY  
PARLIAMENT HOUSE  
OSU - ACCRA

27<sup>th</sup>  
JULY, 2023

## **1.0 ACTION REQUIRED**

1.1 Hon. Members are respectfully invited to consider and approve the request for the waiver of taxes and duties i.e. Import Duties, Import NHIL, Import GETFund Levy, Import VAT, EXIM Levy & Special Import Levy amounting to a cedi equivalent of **US\$802,662.00** (Eight Hundred and Two Thousand United States Dollars Six Hundred and Sixty-Two Cents) on materials/goods and equipment to be imported for the Construction of the Ghana Armed Forces Training Infrastructure/ China Military Aid Gratis Project.

1.2 H.E The President on July 12, 2023 granted Executive approval for the above request to enable this Ministry lay same before Parliament for their consideration and approval in satisfaction of Article 174(2) of the 1992 Constitution.

## **2.0 BACKGROUND TO THE PROJECT**

2.1 The Ministry of National Defence of the People's Republic of China and the Ministry of Defence of the Republic of Ghana entered into a Grant Agreement on July 13, 2017 for the Provision of Military Aid Gratis to Ghana amounting to the value of RMB 50,000,000 (fifty million RMB Yuan).

2.2 Pursuant to the above-mentioned Agreement, Minutes of a meeting between PRC Military Work Group of China and the Ministry of Defence of Ghana regarding the Construction of Projects under the China Military Aid Gratis for the Ghana Armed Forces was signed on December 21, 2017 and nine priority buildings were listed for reference under the Construction Contract Agreement.

2.3 A Protocol was subsequently, signed on January 16, 2020 between the Ministry of Defence of the Republic of Ghana and the Ministry of National Defence of the People's Republic of China for Provision of Military Aid Gratis to Ghana for the Construction of Military Academies and Army Headquarters. Further, another agreement was again signed on 28th May, 2021 with respect to China's provision of Military Aid Gratis to Ghana to the agreed value mentioned-above.

## **3.0 SCOPE OF THE PROJECT**

3.1 The project consists of nine proposed buildings which spread out in four different locations:

- A one- storey accommodation for other Rank Instructors, a one-storey accommodation for Officer Instructors, a one-storey Male Ablution Unit and a one-storey Multipurpose Hall at Army Recruit Training School, Shai Hills;
- A one-storey Seamanship Building and a two-storey accommodation for other Rank Instructors at Naval Training Command, Nutekpor, Volta Region;
- A one-story accommodation for other Rank Instructors and a one-storey Medical Center at Air Force Recruit Training School, Takoradi; &
- A two-storey Command Headquarters at Bundase Training Camp.

#### 4.0 OBJECTIVE OF THE PROJECT

4.1 The main purpose of the project is to support the development of Ghana armed forces by provision of troop training infrastructure to ease the current challenges of limited training, living and office space.

#### 5.0 JUSTIFICATION FOR GOVERNMENT'S SUPPORT FOR TAX EXEMPTION

5.1 Government of Ghana represented by the Ministry of Defence signed a Grant Agreement with the Ministry of Defence of the People's Republic of China for the implementation of the projects mentioned above in the scope of works and is thus expected to abide by and satisfy the conditions provided under it.

5.2 Under Article 2 of the Protocol between the Ministry of Defence of the Republic of Ghana and the Ministry of National Defence of the People's Republic of China on China's Provision of Military Aid Gratis to Government of Ghana signed on January 16, 2020 in Beijing, China it was agreed that Government of Ghana acting through the Ministry of Defence shall be responsible for all the expenses incurred after the arrival of imported project related materials and goods at the port including customs clearance, transportation from the port to the construction sites and the afore-mentioned goods shall be exempted from all tariffs and duties.

5.3 Based on the commitment made above by the Government of Ghana acting through the Ministry of Defence, tax exemption is thus being requested for, on the materials and equipment to be imported under the project.

#### 6.0 ASSESSMENT OF TAXES, DUTIES AND LEVIES TO BE WAIVED

The Ghana Revenue Authority (GRA), has assessed the quantum of Customs Duties and Taxes payable on the materials/goods and equipment to be imported under the project made up of Import Duties, Import NHIL, Import GETFund, Import VAT, Exim Levy & Special Import Levy at a cedi equivalent of **US\$802,662.00** (Eight Hundred and Two Thousand, Six Hundred and Sixty-Two Cents) which is shown in the table below:

**SUMMARY TABLE OF TOTAL EXEMPTION BEING SOUGHT**

Tax type	Taxes assessed	Tax waiver amount (US\$)
Imports	Import Duty	343,354.00
	Import NHIL	57,156.00
	Import GETFund levy	57,156.00
	Import VAT	300,069 .00
	EXIM Levy	9,976.00
	Special Import Levy	34,951.00
<b>Total</b>		<b>802,662.00</b>

## 7.0 CONCLUSION

Considering the fact that the completion of the project will greatly enhance the operations of the Ghana Armed Forces, Parliament is respectfully requested to consider and approve the request for tax exemption to enable us meet the tax waiver requirement under the Protocol/Grant Agreement and also satisfy Article 174(2) of the 1992 Constitution.



.....  
**KEN OFORI-ATTA**  
**(MINISTER FOR FINANCE)**

**ATTACHMENTS:**

- Copy of Executive approval for tax exemption;
- Copy of the Grant/Aid Agreement between the Ministries of Defence for Ghana and China;
- Copy of Minutes between PRC Military Work Group of China and Ministry of Defence of Ghana
- Copy of Protocol between the Ministry of Defence of Ghana and the Ministry of National Defence of China; and
- GRA's tax assessment.



REPUBLIC OF GHANA

# OFFICE OF THE PRESIDENT

SECRETARY TO THE PRESIDENT

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Ref. No.

OPS 182/23/688

12<sup>th</sup> July, 2023

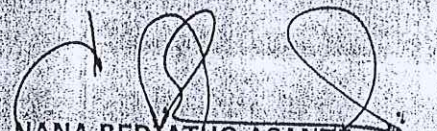
*Honorable Minister,*

**RE: REQUEST FOR EXECUTIVE APPROVAL FOR TAX AND DUTY WAIVER ON  
MATERIALS/GOODS AND EQUIPMENT TO BE IMPORTED FOR THE CONSTRUCTION OF  
THE GHANA ARMED FORCES TRAINING INFRASTRUCTURE/CHINA MILITARY AID  
GRATIS PROJECT**

I refer to your letter dated 22<sup>nd</sup> June, 2023, with reference number RPD/TPU/ED/023, in respect of the above subject matter.

The President has granted approval for the waiver of taxes on Import Duties, Import NHIL, Import GETFund Levy, Import VAT, EXIM Levy & Special Import Levy amounting to a Cedi equivalent of Eight Hundred and Two Thousand, Six Hundred and Sixty-Two United States Dollars (**US\$802,662.00**) on materials/goods and equipment to be imported for the construction of the Ghana Armed Forces Training Infrastructure/China Military Aid Gratis Project.

I shall be grateful if you could take the requisite action on the above.

  
NANA-BEDIATUO ASANTE  
SECRETARY TO THE PRESIDENT

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

**ATTN: MR. KEN OFORI-ATTA**

Cc: The Vice President  
Jubilee House, Accra  
  
The Chief of Staff  
Jubilee House, Accra  
  
Secretary to the Cabinet  
Jubilee House, Accra  
  
The Hon. Minister  
Ministry of Defence  
Accra

No. 2021A-011-JY224

AGREEMENT BETWEEN THE MINISTRY OF NATIONAL  
DEFENCE OF THE PEOPLE'S REPUBLIC OF CHINA AND  
THE MINISTRY OF DEFENCE OF THE REPUBLIC  
OF GHANA ON CHINA'S PROVISION OF  
MILITARY AID GRATIS TO GHANA

The Ministry of National Defence of the People's Republic of China (hereinafter referred to as "the Chinese side") and the Ministry of Defence of the Republic of Ghana (hereinafter referred to as "the Ghanaian side"), with a view to further developing the friendly relations and cooperation between the peoples and the armed forces of the two countries, have, through friendly consultations, reached the following agreement on China's provision of military aid gratis to Ghana.

Article 1

The Chinese side decides to provide the Ghanaian side with military aid gratis to the value of RMB 50,000,000 (say fifty million RMB Yuan only). The two sides shall hold further discussions to determine the descriptions and quantities of the said military aid and sign a protocol, which shall form an integral part of the present agreement.

Article 2

The Chinese side agrees to ship the above-mentioned military goods

to the port of Accra in Ghana. Both sides shall designate their representatives for the hand-over. The Chinese side shall bear all the expenses required for the transportation of the said goods from China to the port of Accra, and the Ghanaian side shall be responsible for all the expenses incurred after the arrival of the said goods at port of Accra.

### Article 3

This agreement shall enter into force on the date of signing, and both sides shall fulfill all their respective obligations within the period of 5 years as stipulated in this agreement.

Done in duplicate in Chinese and English languages, this agreement is signed on 28<sup>th</sup> MAY, 2021 in Beijing, both texts being equally authentic.

For and on behalf of  
the Ministry of National Defence  
of the People's Republic of China

For and on behalf of  
the Ministry of Defence  
of the Republic of Ghana

董同海

D. Nyanteh



MINUTES

BETWEEN

PRC MILITARY WORK GROUP OF CHINA

AND THE

MINISTRY OF DEFENCE (GHANA)

REGARDING THE CONSTRUCTION OF PROJECTS

UNDER THE CHINA MILITARY AID GRATIS

FOR THE

GHANA ARMED FORCES TRAINING  
INFRASTRUCTURE (50,000,000.00RMB)

DECEMBER 2017

MINUTES BETWEEN PRC MILITARY WORK GROUP OF CHINA AND THE  
MINISTRY OF DEFENCE OF GHANA REGARDING THE CONSTRUCTION OF  
PROJECTS UNDER THE CHINA MILITARY AID GRATIS FOR THE GHANA  
ARMED FORCES TRAINING INFRASTRUCTURE (50,000,000.00RMB)

THIS Minutes is made between the PRC Military Work Group of China and the Ministry of Defence of Ghana, pursuant to the Agreement signed between the Ministry of National Defence of the People's Republic of China and the Ministry of Defence of the Republic of Ghana on 13 July 2017.

The PRC Military Work Group (Annex A) and the Ghanaian Defence Forces HQ Work Group (Annex B) have held consultations (Technical debrief) on the 50,000,000.00RMB Military Assistance provided by the Chinese Government from 16<sup>th</sup> to 21<sup>st</sup> December at the Headquarters, Directorate of Engineering Services. Through common site exploration and joint discussions, both sides have reached the following agreements:

I. CONSTRUCTION REQUIREMENTS

Through comprehensive consideration, the Ghanaian side decided to list the projects in priority as attached as Annex C. The order (priority list) will be the reference for the future Construction Agreement.

II. CONSTRUCTION (PREPARATIONS)

The Ghanaian Side will provide the following assistance to facilitate the construction by the Chinese PRC Military Work Group.

1. Handling licensing issues related to land use, design and construction - DES TO FACILITATE.
2. Introducing road, water and power supply to the construction site, and ensuring that the temporary water and power is in place before the start of construction - DES TO FACILITATE.
3. Providing a storage at the construction site for construction and living wastes, and assisting in the waste disposal. The Chinese Side is requested to bear related costs - DES TO FACILITATE.
4. Exemption of duties and taxes, including duties and taxes for the building materials, machinery, equipment, and other necessary materials, essential living material of the Chinese Side. Exemption of VAT on local procurement and withholding tax related to the construction - MOD TO FACILITATE.
5. Simplifying customs clearance and providing assistance in handling declaration, delivery, storage and other procedures, and ensuring that the above materials have the

priority clearance rights, and the procedure of "clearance first, then exemption, drawback for duties paid before the end of the construction". - MOD TO FACILITATE.

6. Application for Import Quota in case of procurement of construction material from a third country, except that the Import Quota shall not be more than 20%. The Chinese side shall provide inventory and other necessary information in advance - MOD TO FACILITATE.
7. Providing assistance in recruiting local workers, and in handling labor disputes and safety incidents; the Chinese side shall provide a full list of local employees in advance - DES TO FACILITATE.
8. Handling immigration formalities of personnel of the Chinese expert groups and construction contractors (the Chinese personnel), and obtaining work and Chinese Side residence permits for the Chinese personnel, free of charge - MOD TO FACILITATE.
9. Dispatching a security team to ensure the safety in the construction site, during the transportation of construction material, and of the Chinese personnel and their property - DES TO FACILITATE.
10. Setting up a full-time organization and designate a certain person to coordinate with and provide assistance to the Chinese side on issues concerning the construction - DES TO FACILITATE.
11. Coordination with other government departments, such as Tax, Immigration and Customs. Report to the highest-level leader issues related to the construction for his approval and make sure that the aforementioned issues will be implemented and that the rights of the Chinese Side will be maintained - MOD TO FACILITATE.

### III. ISSUES THAT REQUIRE THE ASSISTANCE OF THE CHINESE SIDE

1. The Chinese Side is requested to organize geographic survey, architecture design and construction. Upon completion, the Chinese side will hand-over to the Ghanaian Side for use and management. The construction shall conform to related construction standards in China.

During the design phase, the Ghanaian side should be fully consulted and relevant technical consultation (review by both the Ghanaian and Chinese sides) shall be conducted when necessary. During the review of the design, the Chinese Side will fully respect and absorb the Ghanaian requests.

IV. CONFIDENTIALITY

1. The project is a confidential project. Both sides shall not disclose relevant information to any third party. Where necessary, the two Parties will agree on the disclosure of relevant information.

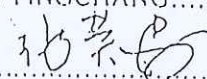
This Minutes is done in duplicate in English and Chinese languages, and signed on 21 December 2017, both texts being equally authentic.

For the PRC Military Work  
Group of China

For the Ministry of Defence

NAME: ...HUA YINGCHANG.....

NAME: ...DR. EVANS A DZIKUM...

SIGNATURE: 

SIGNATURE: 

APPOINTMENT: HEAD OF GROUP

APPOINTMENT: CHIEF DIRECTOR, MOD

APPENDIX A

ATTENDANTS LIST OF GHANAIAN SIDE

1. DR LVANS A DZIKUM
2. BRIG GEN ED FIAWOO
3. COL OYA NYARKO
4. LT COL AB TEKYE
5. ING (DR) CYPRIAN WENYONU
6. SURV YAO E AGBENGU
7. NANA EFUA HACKMAN
8. KLORKOR OKAI-MILLS

PARLIAMENT OF GHANA LIBRARY  
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ANNEX B

ATTENDANTS LIST

CHINESE SIDE

1. SNR COL HUA YINGCHANG
2. SNR COL WANG ZHENGYU
3. COL LIU WEI
4. COL GONG NA
5. COL LU TAO
6. MAJ LIAO MEILIN
7. LT HU XIAOXIAO

ANNEX C

GHANAIAN SIDE PRIORITY LIST

Srl	Description of Project	Location of Project	Qty
1	Construction of 2 Storey 1 Bedroom 16 Flats Accommodation for Other Ranks	ARTS - Shai Hills	1
2	Construction of 1 Storey 1 Bedroom 8 Flats Accommodation for Officers	ARTS - Shai Hills	1
3	2 Storey 200 Capacity Recruits Accommodation/Construction of 50 Seater Toilet for Male Recruits	ARTS - Shai Hills	1 each
4	Multipurpose Shed (Completion of Existing Shed)	ARTS - Shai Hills	1
5	Seamanship Building	NAVTRAC, Nutekpor	1
6	Construction of 4 Storey 2 Bedroom 16 Flats Accommodation	NAVTRAC, Nutekpor	1
7	Construction of 104 Man Accommodation	AFRTS, Takoradi	1
8	Construction of Airforce Medical Centre	Takoradi	1
9	Construction of 5 Storey Command Headquarters  External Works / Demolitions	Army HQ, Burma Camp	1
10	External Electrical Power/Water Connection and unforeseen additional works	All	
11	Furnishing for all buildings		

PARLIAMENT OF GHANA LIBRARY  
PARLIAMENT HOUSE  
OSU - ACCRA

No. 2020B-031-JY224

PROTOCOL BETWEEN THE MINISTRY OF DEFENCE OF  
THE REPUBLIC OF GHANA AND THE MINISTRY OF  
NATIONAL DEFENCE OF THE PEOPLE'S REPUBLIC  
OF CHINA ON CHINA'S PROVISION OF MILITARY AID  
GRATIS TO GHANA

The Ministry of Defence of the Republic of Ghana (hereinafter referred to as "the Ghanaian side") and the Ministry of National Defence of the People's Republic of China (hereinafter referred to as "the Chinese side"), in accordance with the Agreement between the Ministry of National Defence of the People's Republic of China and the Ministry of Defence of the Republic of Ghana on China's Provision of Military Aid Gratis to Ghana (No. 2017A-019-JY224), which was signed on July 13<sup>rd</sup>, 2017 in Accra, have, through friendly consultations, reached the following Protocol on China's provision of military aid gratis to Ghana.

Article 1

In support of the development of the Ghana armed forces, the Chinese side decides to provide the Ghanaian side with military aid gratis to the value of RMB 50,000,000 (say fifty million RMB yuan



only) for the construction of military academies and Army Headquarters. The details of this project are listed in the appendix, which shall form an integral part of this Protocol.

## Article 2

The Chinese side shall be responsible for shipping the goods relating to the afore-mentioned project to the Port of Accra. Both sides shall designate their representatives for the hand-over. The Chinese side shall bear the expenses of transportation of the afore-mentioned goods from China to the Port of Accra, and the Ghanaian side shall be responsible for all the expenses incurred after the arrival of the afore-mentioned goods at the Port of Accra, including unloading, customs clearance, warehousing and transportation from the Port to the construction site. The afore-mentioned goods shall be exempted from all tariffs and duties. The Chinese side shall be responsible for the construction of this project listed in the Appendix. The Ghanaian side shall be responsible for providing the land and permit for construction of this project and other necessary assistances to the Chinese side including security, supply of water and electricity.

PARLIAMENT OF GHANA  
PARLIAMENT HOUSE  
OSU - ACCRA


Article 3

This Protocol shall enter into force on the date of signing, and both sides shall fulfill all their respective obligations within the period of 5 years as stipulated in this Protocol.

Done in duplicate in English and Chinese languages, this Protocol is signed on January 16th, 2020 in Beijing, both texts being equally authentic.

For and on behalf of  
the Ministry of Defence  
of the Republic of Ghana

For and on behalf of  
the Ministry of National Defence  
of the People's Republic of China

  
AMB. EDRITH  
SONTENG



## Appendix

### Project List of the Construction Work

No.	Project name	unit	quantity	comment
1	Army Recruit Training School	m <sup>2</sup>	1868	
(1)	Construction of accommodation for other ranks	m <sup>2</sup>	737	
(2)	Construction of accommodation for officers	m <sup>2</sup>	503	
(3)	Construction of toilet for male recruits	m <sup>2</sup>	230	
(4)	Multipurpose Shed	m <sup>2</sup>	397	
2	Navy Training Academy	m <sup>2</sup>	1665	
(1)	Seamanship building	m <sup>2</sup>	221	
(2)	Construction of accommodation	m <sup>2</sup>	1444	
3	Airforce Recruit Training School	m <sup>2</sup>	1722	
(1)	Construction of accommodation	m <sup>2</sup>	1227	
(2)	Construction of Airforce medical center	m <sup>2</sup>	494	
4	Army Headquarters	m <sup>2</sup>	1797	
(1)	Construction of command headquarters	m <sup>2</sup>	1797	Including conference center and security room
5	Affiliated work including water, electricity	item	1	
6	Furnishing for all buildings	item	1	

TAX ASSESSMENT  
GHANA ARMED FORCES TRAINING INFRASTRUCTURE / CHINA MILITARY AID GRATIS PROJECT

Description of Items	units	Qty	Clf (USD)	ID Rate	Imp. Duty	NHLL 2.5%	Grnd Levy 2.5%	Imp. VAT 12.5%	Exim Levy 0.75%	Special Imp Levy 2%	TOTAL (USD)
Steel reinforcement	Kg	458,975	386,760	20%	77352	11603	11603	60915	1334	7735	171,141
Polyurethane waterproof coatings	kg	4,959	16,699	20%	3340	501	501	2630	83	334	7,389
SBS modified bitumen linoleum waterproofing mem	m2	3,151	14,337	20%	2867	430	430	2258	72	287	6,344
Cement-based permeable crystallisation	kg	5,860	10,666	10%	1067	293	293	1540	53	213	3,460
Asphalt shingles	m2	3,724	20,330	20%	4066	610	610	3202	102	407	8,996
Polystyrene sheets	m3	200	62,426	10%	6243	1717	1717	9013	312	1249	20,249
Stencil rock wool panels	m3	22	1,418	10%	142	39	39	205	7	28	460
Glass wool panels	m2	250	223	10%	22	6	6	32	1	4	72
Glass cloth	m2	1,083	30	20%	6	1	1	5	0	1	13
PVC-U sewerage plastic pipe	m	1,388	1,807	20%	361	54	54	285	9	36	800
PVC-U drainage plastic pipe fittings (indoor)	pcs	1,687	1,996	20%	399	60	60	314	10	40	833
PVC flame retardant plastic pipe	m	1,881	685	20%	137	21	21	108	3	14	303
Flame arresting rings	pcs	343	243	20%	49	7	7	38	1	5	108
Flexible sewerage cast iron pipe	m	34	250	20%	50	7	7	39	1	5	111
Cast iron pipe flanges	pcs	114	207	20%	41	6	6	33	1	4	92
cast iron pipe joints	pcs	53	289	20%	58	9	9	45	1	6	128
Cast iron floor drain	pcs	87	732	20%	146	22	22	115	4	15	324
PP-R pipe	m	2,212	1,144	20%	229	34	34	180	6	23	506
PP-R fittings	pcs	2,355	1,144	20%	229	34	34	180	6	23	506
SRTP pipe	m	916	4,974	20%	995	149	149	763	25	99	2,201
SRTP pipe fittings	pcs	16	34	20%	7	1	1	5	0	1	15
PSP pipe	m	693	2,374	20%	475	71	71	374	12	47	1,050
PSP pipe fittings	pcs	727	4,971	20%	994	149	149	763	25	99	2,200
Galvanized steel pipe	m	12,018	12,110	20%	2422	363	363	1907	61	242	5,358
Welded steel pipe	m	234	1,760	10%	176	48	48	254	9	35	571
Rubber and plastic adhesive tapes	m	872	171	20%	34	5	5	27	1	3	76
Copper PVC insulated cable	m	37,662	11,545	20%	2309	346	346	1818	58	231	5,109
Telephone cables	m	1,057	5,975	10%	597	164	164	863	30	119	1,938

GHANA REVENUE AUTHORITY  
CUSTOMS DIVISION

ACCRA

Customized cables	m	6,343	8,461	20%	1692	254	254	1333	42	169	3,744
Power inlet	m	116	4,708	20%	942	141	141	741	24	94	2,083
Insulated conductors	m	8,315	2,058	20%	412	62	62	324	10	41	911
Information socket cables	m	6,905	25,134	20%	5027	754	754	3959	126	503	11,122
Warning tape for cable	m	483	727	20%	145	22	22	114	4	15	322
Electrical Distribution Boxes	set	49	39,150	20%	7830	1174	1174	6166	196	783	17,324
Stencil mesh	m2	7,759	15,716	20%	3143	471	471	2475	79	314	6,954
Galvanised low carbon steel wire mesh	m2	3,374	4,501	20%	900	135	135	709	23	90	1,992
Marble countertop	m2	48	3,659	20%	732	110	110	576	18	73	1,619
Customized floor tiles	m2	7,749	84,619	20%	16924	2539	2539	13327	423	1692	37,444
Customized floor tile skirting	m	4,178	16,350	20%	3270	490	490	2575	82	327	7,235
Customized wall tiles	m2	6,213	47,495	20%	9499	1425	1425	7480	237	950	21,016
White Cement	kg	6,408	1,166	20%	233	35	35	184	6	23	516
Calcium silicate panels	m2	532	2,034	20%	407	61	61	320	10	41	900
Aluminium plate	m2	56	607	5%	30	16	16	84	3	12	161
U-shaped light steel keel	m	1,905	832	5%	42	22	22	115	4	17	221
U-shaped light steel keel insert pendant	pcs	2,318	186	5%	9	5	5	26	1	4	49
U-shaped light steel keel pendants	pcs	1,663	269	5%	13	7	7	37	1	5	71
Boom	pcs	794	910	20%	182	27	27	143	5	18	403
Steel fire doors	m2	40	3,077	20%	615	92	92	485	15	62	1,361
Hinges	set	68	390	20%	78	12	12	61	2	8	173
Aluminium doors	m2	226	18,472	20%	3694	554	554	2909	92	369	8,174
Aluminium sliding doors	m2	156	12,749	20%	2550	382	382	2008	64	255	5,641
Anti-radiation lead doors	m2	7	3,336	20%	667	100	100	525	17	67	1,476
Sequencer	pcs	12	274	10%	27	8	8	40	1	5	89
Glass doors	m2	6	679	20%	135	20	20	107	3	14	300
Metal padlocks	pcs	313	1,274	20%	255	38	38	201	6	25	564
Solid wood doors	m2	473	52,908	20%	10582	1587	1587	8333	265	1058	23,412
Hinge	pcs	865	803	10%	80	22	22	116	4	16	260
Door closers	pcs	141	2,358	20%	472	71	71	371	12	47	1,043
Plastic double glazed casement windows	m2	1,313	62,108	20%	12422	1863	1863	9782	311	1242	27,483

**GHANA REVENUE AUTHORITY  
CUSTOMS DIVISION  
ACCRA**

Stainless steel framed windows	m2	2	301	20%	60	9	9	47	2	6	133
Finished wooden door and window casings	m2	346	10,092	20%	2018	303	303	1590	50	202	4,466
Trench Covers	m3	25	4,725	20%	945	142	142	744	24	94	2,091
Customized manhole cover (heavy)	set	17	3,943	20%	789	118	118	621	20	79	1,745
Customized manhole cover (light)	set	166	6,166	20%	1233	185	185	971	31	123	2,728
Ductile iron treads	pcs	69	251	20%	50	8	8	40	1	5	111
Cast iron treads	pcs	21	75	20%	15	2	2	12	0	2	33
HDPE corrugated pipe	m	1,466	15,673	20%	3135	470	470	2468	78	313	6,935
Blending varnishes	kg	232	532	20%	106	16	16	84	3	11	236
Anti-rust paint	kg	250	353	20%	71	11	11	56	2	7	156
Asphalt paint	kg	145	263	20%	53	8	8	41	1	5	116
Fire resistant paint	kg	181	560	20%	112	17	17	88	3	11	248
Water Resistant Putty (Powder)	kg	46,262	10,019	10%	1002	276	276	1447	50	200	3,250
Emission-based construction adhesives	kg	2,236	760	20%	152	23	23	120	4	15	336
Interior wall primer	kg	4,978	7,610	20%	1522	228	228	1199	38	152	3,368
Interior wall finishes	kg	4,826	14,634	20%	2927	439	439	2305	73	293	6,476
Real Stone Paint	kg	28,741	6,225	5%	311	163	163	858	31	124	1,652
Lead Sheets	m2	231	10,514	10%	1051	289	289	1518	53	210	3,410
Waterproof sleeves	kg	859	547	20%	109	16	16	86	3	11	242
Stainless steel handrail	m	153	4,983	20%	997	149	149	785	25	100	2,205
Stainless steel railings	m	856	29,582	20%	5916	887	887	4659	148	592	13,090
Stainless steel connections	kg	84	413	20%	83	12	12	65	2	8	183
Stainless steel elbows	pcs	97	2,904	20%	581	87	87	457	15	58	1,285
Iron railings	m	110	899	20%	180	27	27	142	4	18	398
Stainless steel flanges	pcs	1,036	377	20%	75	11	11	59	2	8	167
Flange gaskets	pcs	23	91	20%	18	3	3	14	0	2	40
Flanges	pcs	53	241	20%	48	7	7	38	1	5	107
Angle valves	set	121	524	10%	52	14	14	76	3	10	170
Metal Clamps	set	738	134	20%	27	4	4	21	1	3	59
Cable sheaths	m	702	587	20%	117	18	18	93	3	12	260
Aluminum cable sheaths	m	148	403	20%	81	12	12	63	2	8	178

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Smoke barrier	m2	42	454	20%	91	14	14	72	2	9	201
Thorium tungsten electrode rods	g	4,470	222	10%	22	6	6	32	1	4	72
Glass adhesives (sealants)	pcs	658	658	20%	132	20	20	104	3	13	291
Threaded sleeves	pcs	6,732	6,690	20%	1338	201	201	1054	33	134	2,960
Plastic expansion bolts	pcs	3,180	384	20%	77	12	12	61	2	8	170
Polyurethane foam fillers	pcs	638	1,394	10%	139	38	38	201	7	28	452
Calcium lignin luanate	kg	2,061	844	10%	84	23	23	122	4	17	274
Sodium metasilicates	kg	20,614	2,401	5%	120	63	63	331	12	48	637
Plastic film	m2	2,038	30	20%	6	1	1	5	0	1	13
Pre-embedded iron fittings	kg	1,990	2,245	5%	112	59	59	309	11	45	596
Customized mirrors	m2	88	1,082	20%	216	32	32	170	5	22	479
Tempered glass partition	m2	56	4,360	20%	872	131	131	687	22	87	1,929
Compact Laminate	m2	246	10,673	10%	1067	294	294	1541	53	213	3,462
Aluminium partitions	m2	453	17,328	20%	3466	520	520	2729	87	347	7,668
Toilet partition chrome plated standoffs	set	512	577	20%	115	17	17	91	3	12	266
Washbasin bracket with spigot	set	79	152	20%	30	5	5	24	1	3	67
Water trap	pcs	66	104	20%	21	3	3	16	1	2	46
Stainless steel toilet paper holder	set	97	299	20%	60	9	9	47	1	6	132
Emergency lighting mainframe	set	2	3,558	10%	356	98	98	514	18	0	1,083
Integrated cabling equipment (including fibre-optic)	set	1	1,047	10%	105	29	29	151	5	0	319
Fire-fighting water tank	set	5	46,046	20%	9209	1381	1381	7252	230	921	20,375
General equipotential box	set	10	716	5%	36	19	19	99	4	0	176
TV apparatus box (with line equaliser, square large.	set	2	245	10%	24	7	7	35	1	0	74
Home wiring boxes	set	16	2,491	5%	125	65	65	343	12	0	611
Lightening protection test kits	pcs	8	285	5%	14	7	7	39	1	0	70
Telephone distribution boxes	set	12	2,016	5%	101	53	53	278	10	0	495
Network switch apparatus	set	5	350	5%	17	9	9	48	2	0	86
Equipotential boxes	set	87	1,113	5%	56	29	29	153	6	0	273
Branch boxes	set	6	275	5%	14	7	7	38	1	0	68
Fire extinguishers	pcs	113	861	5%	43	23	23	119	4	0	211
Cable bridges	m	323	1,193	20%	239	36	36	188	6	24	528

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Sockets	PCS	727	3,968	20%	794	119	119	625	20	0	1,677
Switches	PCS	963	3,153	20%	631	95	95	497	16	0	1,332
Fans	set	286	3,283	20%	657	98	98	517	16	0	1,387
Electronic Cabinet	set	1	765	20%	153	23	23	120	4	15	338
Tri-basic straight fluorescent lamps	set	446	1,423	20%	285	43	43	224	7	28	630
Tri-basic circular fluorescent lamps	set	47	281	20%	56	8	8	44	1	6	124
Ceiling light	set	298	2,168	20%	434	65	65	342	11	43	959
Downlight	set	43	403	20%	81	12	12	63	2	8	178
Ceiling fans	set	123	8,734	20%	1747	282	282	1376	44	175	3,865
Gate Valves	PCS	33	1,695	10%	169	47	47	245	8	34	550
Control valves	PCS	12	188	10%	19	5	5	27	1	4	61
Impedance composite muffler	PCS	2	163	5%	8	4	4	22	1	3	43
Wash basin	PCS	81	1,676	20%	335	50	50	264	8	34	742
Sink	PCS	29	1,755	20%	351	53	53	276	9	35	777
Urinal	PCS	43	2,501	20%	500	75	75	394	13	50	1,107
Toilet bowl	PCS	100	6,910	20%	1382	207	207	1088	35	138	3,058
Toilet seat	PCS	15	901	20%	180	27	27	142	5	18	389
Mop basin	PCS	37	1,910	20%	382	57	57	301	10	38	845
Spouts and accessories	set	84	6,681	10%	668	184	184	965	33	0	2,034
Flush valves and accessories	set	104	2,927	10%	293	80	80	423	15	0	891
Ceramic seal tap	PCS	102	337	10%	34	9	9	49	2	0	103
Shower enclosures	set	7	3,453	20%	691	104	104	544	17	69	1,528
Showers and accessories	set	99	4,608	20%	922	138	138	726	23	92	2,039
Templates	m2	5,175	33,907	20%	6781	1017	1017	5340	170	678	15,004
Scaffolding tube	kg	207,000	195,905	20%	39181	5877	5877	30855	980	3918	86,688
Cross coupler	PCS	24,150	37,360	20%	7472	1121	1121	5884	187	747	16,532
Swivel coupler	PCS	4,600	7,953	20%	1591	239	239	1253	40	159	3,519
Sleeve coupler	PCS	2,300	3,977	20%	795	119	119	626	20	80	1,760
Jacking	PCS	4,600	8,512	20%	1702	255	255	1341	43	170	3,766
Pull rod	set	690	1,050	20%	210	31	31	165	5	21	465
Formwork clamp	set	1,150	1,047	20%	209	31	31	165	5	21	463

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PVC pipe (butt screw sleeve)	m	3,450	1,130	20%	226	34	34	178	6	23	500
Nuts	pcs	3,450	283	20%	57	8	8	45	1	6	125
Butterfly Card	pcs	3,450	1,444	20%	289	43	43	227	7	29	639
Safe box	pcs	1	314	20%	63	9	9	49	2	6	139
Monitoring systems	set	1	167	20%	33	5	5	26	1	0	71
Diesel lamper	set	4	3,640	5%	182	96	96	502	18	0	893
Water Pumps (diesel)	set	6	3,822	5%	191	100	100	527	19	0	938
Auger Drilling Machine	set	1	40,040	5%	2002	0	0	0	200	0	2,202
Steel bar rolling machine	set	1	946	5%	47	0	0	0	5	0	52
Steel wrench	set	4	4	20%	1	0	0	1	0	0	2
Diesel Vibrator Motor	set	6	1,966	5%	98	52	52	271	10	0	482
Diesel Vibrator Rod	set	12	699	5%	35	18	18	96	3	0	171
Diesel Generator	set	5	100,100	5%	5005	2628	2628	13795	501	0	24,556
DC welding machine	set	3	614	5%	31	0	0	0	3	0	34
Angle Grinder	set	5	182	5%	9	5	5	25	1	0	45
Impact drills	set	8	4,776	5%	239	125	125	658	24	0	1,172
Paint stirrer	set	4	3,640	5%	182	96	96	502	18	73	966
Light truck	unit	1	21,931	5%	1097	576	576	3022	110	439	5,819
Pickup truck	unit	1	22,149	5%	1107	581	581	3052	111	443	5,877
Fly Stickers	pcs	500	137	10%	14	4	4	20	1	3	44
Fly light	pcs	4	53	10%	5	1	1	8	0	1	17
Steel wool	pcs	100	46	20%	9	1	1	7	0	1	20
Cling film	pcs	30	262	20%	52	8	8	41	1	5	116
Exhaust fan	set	2	248	20%	50	7	7	39	1	0	105
Stainless steel drums	pcs	2	102	20%	20	3	3	16	1	2	45
HP Multifunctional Laminiator	set	1	1,147	20%	229	34	34	181	6	0	484
Printing accessories	pcs	3	410	5%	20	11	11	56	2	0	100
Laser Printer	set	5	1,001	5%	50	26	26	138	5	0	246
Carbonising base paper	box	40	1,911	5%	96	50	50	263	10	38	507
Desktop computers	set	3	2,375	5%	119	62	62	327	12	0	583
Projectors	set	1	446	20%	89	13	13	70	2	0	188

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TP-LINK Router	pcs	3	147	10%	15	4	4	21	1	0	45
Walkie Talkies	PCS	20	1,219	10%	122	34	34	176	6	0	371
Wireless camera	PCS	5	209	10%	21	6	6	30	1	0	64
Video host	PCS	1	64	10%	6	2	2	9	0	0	19
Hard Disk	PCS	1	73	5%	4	2	2	10	0	0	18
Projector screens	PCS	1	82	20%	16	2	2	13	0	0	35
Displays	set	1	118	20%	24	4	4	19	1	0	50
Floor fans	set	4	207	20%	41	6	6	33	1	0	88
Electric Mosquito Swatter	PCS	25	228	20%	46	7	7	36	1	0	96
Workwear	set	120	1,718	20%	344	52	52	271	9	34	760
Safety headgear	PCS	280	791	10%	79	22	22	114	4	16	257
Anti-smashing shoes	pair	120	859	20%	172	26	26	135	4	17	380
Rubber shoes	pair	300	1,243	20%	249	37	37	196	6	25	550
Reflective vest	PCS	300	735	20%	147	22	22	116	4	15	325
Labour gloves	pair	3,000	1,130	20%	226	34	34	178	6	23	500
Toolkit	PCS	20	57	20%	11	2	2	9	0	1	25
Raincoat	set	100	754	20%	151	23	23	119	4	15	333
Rain shoes	pair	100	433	20%	87	13	13	68	2	9	192
Rubber gloves	pair	50	30	20%	6	1	1	5	0	1	13
Electric baton	PCS	4	121	20%	24	4	4	19	1	2	53
Safety ropes	m	500	452	20%	90	14	14	71	2	9	200
Life-belt	PCS	30	147	5%	7	4	4	20	1	3	39
Safety warning tape	roll	50	141	20%	28	4	4	22	1	3	63
Safety goggles	pair	200	867	20%	173	26	26	137	4	17	384
Dry powder fire extinguishers	PCS	20	219	5%	11	6	6	30	1	0	54
Powerful lamps	set	20	245	20%	49	7	7	39	1	0	103
Palm broom	PCS	100	226	20%	45	7	7	36	1	5	100
Iron tiles	PCS	500	8,516	20%	1703	255	255	1341	43	170	3,768
Timber formwork	m2	4,500	28,148	20%	5630	844	844	4433	141	563	12,455
Mobile scaffolding	set	60	4,917	5%	246	129	129	678	25	98	1,305
Castors	PCS	24	172	20%	34	5	5	27	1	3	76

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Small Mobile Brick Making Machine	set	2	2,186	5%	109	0	0	0	11	0	120
Moulds	set	1	377	5%	19	10	10	52	2	8	100
Diesel plug-in vibrator motors	set	6	1,617	10%	152	44	44	233	8	32	524
Inserted Vibrators	pcs	12	735	5%	37	19	19	101	4	15	195
Aluminium scrapers	pcs	20	471	20%	94	14	14	74	2	9	208
Rubber Hammer	pcs	30	68	20%	14	2	2	11	0	1	30
Diesel grinder	set	3	1,215	5%	61	0	0	0	6	24	91
Belts	pcs	12	63	5%	3	2	2	9	0	1	17
Grinding Plate	set	4	121	5%	6	3	3	17	1	0	30
Grinding discs	set	4	49	5%	2	1	1	7	0	0	12
Iron trowel	pcs	50	75	20%	15	2	2	12	0	2	33
Brick knife	pcs	40	60	20%	12	2	2	9	0	1	27
Rubbing board	pcs	100	94	20%	19	3	3	15	0	2	42
Trowels	pcs	20	30	20%	6	1	1	5	0	1	13
Masonry pallets	pcs	20	30	20%	6	1	1	5	0	1	13
Manganese steel hoe	pcs	20	121	10%	12	3	3	17	1	2	39
Wooden handle	pcs	30	57	20%	11	2	2	9	0	1	25
Lucite machine	set	10	650	5%	33	17	17	90	3	0	159
Carbon brushes	pcs	300	556	5%	28	15	15	77	3	0	136
Diamond discs	pcs	50	236	5%	12	6	6	32	1	0	58
Tooth saw blades	pcs	50	245	10%	24	7	7	35	1	5	79
Push broach	set	2	183	20%	37	5	5	29	1	4	81
Push broach blade	pcs	20	94	20%	19	3	3	15	0	2	42
Tamping or compacting machinery	set	4	2,148	5%	107	56	56	296	11	43	570
Double wheel trolley	pcs	40	3,128	10%	313	86	86	452	16	63	1,014
Bearing	set	80	151	10%	15	4	4	22	1	3	49
Solid wheels	pcs	60	791	20%	158	24	24	125	4	16	350
Grinding wheel cutting machine	set	4	791	5%	40	21	21	109	4	16	210
Grinding wheels	pcs	200	452	10%	45	12	12	65	2	9	147
Bolt cropper	pcs	5	108	10%	11	3	3	16	1	2	35
Bolt cropper head	pcs	5	73	10%	7	2	2	11	0	1	24

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Cast iron hook	pcs	6	51	20%	10	2	2	8	0	0	1	23
Suspenders	pcs	4	39	20%	8	1	1	6	0	0	1	17
Bow Type Shackle	pcs	3	9	10%	1	0	0	1	0	0	0	3
D shackle	pcs	3	9	10%	1	0	0	1	0	0	0	3
Portable blowers	pcs	2	81	5%	4	2	2	11	0	0	0	20
Woodworking openers	set	3	54	20%	11	2	2	8	0	0	1	24
Hand saws	pcs	10	34	20%	7	1	1	5	0	0	1	15
Steel tape measure	pcs	62	126	5%	6	3	3	17	1	1	3	33
Leveling tape	pcs	20	94	5%	5	2	2	13	0	0	2	25
Electric spanners	pcs	6	1,156	5%	58	30	30	159	6	6	23	307
Electric wrench	pcs	30	87	20%	17	3	3	14	0	0	2	38
Claw Hammer	pcs	100	264	10%	26	7	7	38	1	1	5	86
Masonry hammer	pcs	10	41	10%	4	1	1	6	0	0	1	13
Octagon hammer	pcs	3	50	10%	5	1	1	7	0	0	1	16
Electric drills	set	12	1,758	5%	88	46	46	244	9	9	0	434
Drills	pcs	40	422	10%	42	12	12	61	2	2	8	137
Anti-rust ash stirrers	pcs	10	160	20%	32	5	5	25	1	1	3	71
Open end dual purpose offset spanner	set	1	49	20%	10	1	1	8	0	0	1	22
offset spanner	set	1	259	20%	54	8	8	42	1	1	5	119
Spanner tool sleeve	set	1	50	20%	10	2	2	8	0	0	1	22
Open end spanner	pcs	12	85	20%	17	3	3	13	0	0	2	38
Offset spanners	pcs	30	73	20%	15	2	2	12	0	0	1	33
Steel saws	pcs	5	24	20%	5	1	1	4	0	0	0	10
Straight saw blades	pcs	100	11	10%	1	0	0	2	0	0	0	4
Air compressors	set	4	1,997	20%	399	60	60	315	10	10	40	884
Matching air hose	m	400	113	20%	23	3	3	18	1	1	2	50
Kit	set	2	8	5%	0	0	0	1	0	0	0	2
Crowbar	pcs	10	128	20%	26	4	4	20	1	1	3	57
Woodworking pry bar	pcs	10	128	20%	26	4	4	20	1	1	3	57
File	pcs	6	9	20%	2	0	0	1	0	0	0	4
Electric welding machine	set	3	638	5%	32	0	0	0	3	0	0	35

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Welding wire	m	200	716	10%	72	20	20	103	4	0	218
Welding pliers	pcs	10	66	10%	7	2	2	10	0	1	21
Welder's mask	pcs	10	28	5%	1	1	1	4	0	1	7
Welder gloves	pair	20	68	20%	14	2	2	11	0	1	30
Welder's goggles	pair	10	9	5%	0	0	0	1	0	0	2
Welding rod	pcs	11	361	20%	72	11	11	57	2	7	160
Hand pumps	set	1	18	5%	1	0	0	3	0	0	5
Crossed picks	pcs	15	85	10%	8	2	2	12	0	2	28
Pickaxe handle	pcs	20	38	20%	8	1	1	6	0	1	17
Laser meter	set	8	464	5%	23	12	12	64	2	9	123
All-in-one solar light	pcs	50	4,522	20%	904	136	136	712	23	90	2,001
Rechargeable headlamp	pcs	10	151	20%	30	5	5	24	1	3	67
Circular saw	set	4	328	5%	16	9	9	45	2	7	87
Saw blades	pcs	50	377	10%	38	10	10	54	2	8	122
Planning machine	set	1	1,309	5%	65	34	34	180	7	26	347
Angle grinder with wire	set	6	269	5%	13	7	7	37	1	0	66
Rechargeable angle grinder	pcs	4	745	5%	37	20	20	103	4	0	183
Angle grinder cutting blades	box	3	543	10%	54	15	15	78	3	11	176
Angle grinder wire brush	pcs	51	118	20%	24	4	4	19	1	2	52
Drill bits	pcs	300	2,332	20%	466	70	70	367	12	47	1,032
Heavy-duty electric hammer	pcs	2	1,074	5%	54	28	28	148	5	0	263
Pointed chisel	pcs	40	188	10%	19	5	5	27	1	4	61
Flat chisel	pcs	40	188	10%	19	5	5	27	1	4	61
Plumb bob	pcs	20	57	20%	11	2	2	9	0	1	25
Woodworking inkwell	pcs	20	57	5%	3	1	1	8	0	1	15
Writing Ink	pcs	18	27	10%	3	1	1	4	0	1	9
Rivet gun	pcs	2	15	5%	1	0	0	2	0	0	4
Rivets	box	1	48	20%	10	1	1	8	0	1	21
Stainless Steel Right Angle Ruler	pcs	5	9	5%	0	0	0	1	0	0	2
Steel nail gun	pcs	2	121	5%	6	3	3	17	1	0	30
Pneumatic nail gun	pcs	4	172	5%	9	5	5	24	1	0	42

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Bench vise	set	1	351	10%	35	10	10	51	2	7	114
Fork-lift truck	set	2	633	5%	32	17	17	87	3	13	168
Iron wire	kg	300	428	10%	43	12	12	62	2	9	139
Iron tie Wire	kg	750	1,074	10%	107	30	30	155	5	21	348
Steel wire tie twister hook	pcs	60	68	20%	14	2	2	11	0	1	30
Sisal rope	m	500	207	10%	21	6	6	30	1	4	67
Nylon rope	m	500	207	10%	21	6	6	30	1	4	67
Self-tapping screws	pcs	8,500	228	20%	46	7	7	36	1	5	101
Nylon white construction line	roll	50	141	5%	7	4	4	19	1	3	37
Clear nylon fishing line	roll	100	94	5%	5	2	2	13	0	2	25
Steel row nails	box	1	41	20%	8	1	1	7	0	1	18
Steel straight nails	box	1	35	20%	7	1	1	5	0	1	15
Drywall nails	box	1	68	20%	14	2	2	11	0	1	30
Galvanised iron nails	kg	480	665	20%	133	20	20	105	3	13	294
Cement nails	kg	20	47	20%	9	1	1	7	0	1	21
Expansion bolts	box	2	169	20%	34	5	5	27	1	3	75
Weather resistant adhesives	box	1	109	20%	22	3	3	17	1	2	48
Caulking gun	pcs	5	26	20%	5	1	1	4	0	1	12
Reinforcing glue	box	15	3,957	20%	791	119	119	623	20	79	1,751
Bar glue gun	pcs	5	127	20%	25	4	4	20	1	3	56
Styrofoam	box	5	240	20%	48	7	7	38	1	5	106
Bifenhrin Anti-Termiteicide	pcs	50	942	5%	47	25	25	130	5	19	250
Silver powder paint	pcs	2	92	20%	18	3	3	15	0	2	41
Double-sided adhesive	pcs	30	650	20%	130	20	20	102	3	13	288
Transparent adhesive tape	box	20	659	20%	132	20	20	104	3	13	292
Wall paper knife	pcs	20	9	20%	2	0	0	1	0	0	4
Blades	box	50	28	20%	6	1	1	4	0	1	13
Plastic sheets	roll	15	1,357	20%	271	41	41	214	7	27	600
Film	roll	30	424	20%	85	13	13	67	2	8	188
Stearite pen	box	30	51	20%	10	2	2	8	0	1	23
Tool kit	set	1	561	20%	112	17	17	88	3	11	248

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Electric soldering Iron	pcs	2	13	5%	1	0	0	2	0	0	0	0	3
Solder bars	kg	5	113	20%	23	3	3	18	1	2	50		
Solder wire	roll	10	47	10%	5	1	1	7	0	1	15		
Solder Paste	box	10	15	10%	2	0	0	2	0	0	5		
Solder pots	pcs	2	24	20%	5	1	1	4	0	0	11		
Hotmelt	set	2	36	5%	2	1	1	5	0	1	9		
PVC glue	pcs	20	53	20%	11	2	2	8	0	1	23		
PVC bend spring	pcs	15	42	20%	8	1	1	7	0	1	19		
Electrician knife	pcs	10	38	20%	8	1	1	6	0	1	17		
Diagonal pliers	pcs	10	47	10%	5	1	1	7	0	1	15		
Vise	pcs	10	41	10%	4	1	1	6	0	1	13		
Needle-nose pliers	pcs	10	34	10%	3	1	1	5	0	1	11		
Multifunctional eedle nose pliers	pcs	5	21	10%	2	1	1	3	0	0	7		
Cross screw driver	pcs	20	24	20%	5	1	1	4	0	0	11		
Slot type screw driver	pcs	20	21	20%	4	1	1	3	0	0	9		
Multimeter	pcs	3	76	10%	8	2	2	11	0	2	25		
Insulation meter	pcs	1	42	10%	4	1	1	6	0	1	14		
Electricity measuring pen	pcs	5	26	10%	3	1	1	4	0	1	9		
Galvanised flat iron	pcs	100	1,187	5%	59	31	31	164	6	24	315		
Galvanised round steel	pcs	30	254	20%	51	8	8	40	1	5	113		
Main switch box	pcs	4	414	5%	21	11	11	57	2	0	102		
Main distribution boxes	pcs	4	1,115	5%	56	29	29	154	6	0	274		
Sub-distribution boxes	pcs	4	844	5%	42	22	22	116	4	0	207		
Switchgear	pcs	12	554	20%	111	17	17	87	3	0	234		
Copper cable	m	4,000	19,330	20%	3865	580	580	3045	97	0	8,167		
Mobile cable insertion trays	pcs	10	239	5%	12	6	6	33	1	5	63		
Waterproof LED light	pcs	28	893	20%	179	27	27	141	4	18	395		
Copper terminal	pcs	40	40	20%	8	1	1	6	0	1	18		
Crimping pliers	set	1	37	5%	2	1	1	5	0	0	9		
Nylon ties	pcs	50	74	5%	4	2	2	10	0	1	20		
Electrical Insulation Tape	roll	300	124	20%	25	4	4	20	1	2	55		

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Industrial plugs and connectors	set	20	75	20%	15	2	2	12	0	0	32
Water pumps	set	3	667	5%	33	18	18	92	3	0	164
Plastic hose	roll	20	452	20%	90	14	14	71	2	9	200
Sewage pumps	set	4	1,620	5%	81	43	43	223	8	0	397
Hose	m	100	85	20%	17	3	3	13	0	2	38
Connection clamps	set	5	19	20%	4	1	1	3	0	0	8
PTFE tape	set	50	28	20%	6	1	1	4	0	1	13
PVC electrical conduit	m	2,500	999	10%	100	27	27	144	5	20	324
Elbows	pcs	1,100	71	20%	14	2	2	11	0	1	31
Connectors	pcs	700	53	20%	11	2	2	8	0	1	23
Type 86 junction box	pcs	500	188	5%	9	5	5	26	1	4	50
Locks	pcs	700	78	20%	16	2	2	12	0	2	34
Concrete slump cylinders	set	2	43	5%	2	1	1	6	0	1	11
Concrete rebound meter	set	1	128	10%	13	4	4	18	1	3	42
Mortar moulding boxes	set	20	132	5%	7	3	3	18	1	0	32
Concrete moulding boxes	set	30	254	5%	13	7	7	35	1	0	62
Probes	set	1	109	10%	11	3	3	16	1	2	35
Ring knife	set	2	32	20%	6	1	1	5	0	1	14
Levels	set	2	471	5%	24	12	12	65	2	9	125
Roller mortar mixer	set	1	1,470	5%	73	0	0	0	7	0	81
Three-phase asynchronous motors	set	2	382	5%	19	10	10	53	2	0	94
automatic tipping bucket concrete mixer	set	1	2,600	5%	130	68	68	358	13	0	638
Rebar bending machine	set	2	999	5%	50	0	0	0	5	0	55
Rebar cutting machine	set	2	1,552	5%	78	0	0	0	8	0	85
Splints of rebar processing machine	set	12	49	5%	2	0	0	0	0	0	3
Pull plate of rebar processing machine	set	48	35	5%	2	0	0	0	0	0	2
Baffles of rebar processing machine	set	12	25	5%	1	0	0	0	0	0	1
Center column of rebar processing machine	set	12	60	5%	3	0	0	0	0	0	3
Springs of rebar processing machine	set	12	20	5%	1	0	0	0	0	0	1
Throttle of rebar processing machine	set	24	20	5%	1	0	0	0	0	0	1
Rebar stirrup bender	set	2	886	5%	44	23	23	122	4	18	235

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Tables of proposed buildings	unit	150	10,500	20%	2100	315	315	1654	53	210	4,646
Seats of proposed buildings	unit	300	21,000	20%	4200	630	630	3308	105	420	9,293
Beds of proposed buildings	unit	140	9,800	20%	1960	294	294	1544	49	196	4,337
Cabinets of proposed buildings	unit	100	5,600	20%	1120	168	168	882	28	112	2,478
Kitchenware of proposed buildings	unit	32	1,750	20%	350	53	53	276	9	35	774
TV of proposed buildings	unit	15	3,150	20%	630	95	95	496	16	0	1,331
Refrigerators of proposed buildings	unit	14	2,940	20%	588	88	88	463	15	0	1,242
Washing machines of proposed buildings	unit	6	1,260	20%	252	38	38	198	6	0	532
<b>TOTAL</b>			<b>1,995,248</b>		<b>343,354</b>	<b>57,156</b>	<b>57,156</b>	<b>300,069</b>	<b>9,976</b>	<b>34,951</b>	<b>802,662</b>

CERTIFICATE  
TOTAL TAX LIABILITY=802,662US DOLLARS

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

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

For Official Use

Assessment rechecked and found correct and complete.

.....05-06-2023.....  
Date

Signature:.....  
Officer's Name & Rank: GIDEON GLEY  
(HEAD OFFICER)

**GHANA REVENUE AUTHORITY**  
**CUSTOMS DIVISION**  
**ACCRA**

