

Information Leaflet Tax Withholding for Construction Work

Exempt proceeds from, e. g. (rent or lease) must withhold taxes.

Introduction

The Act Against Illegal Employment in Construction of August 30, 2001 (BGBl. I pg. 2267) contains a provision for tax withholdings to ensure the payment of tax claims resulting from construction. These provisions are contained in the added section VII of the German Income Tax Law (§§ 48 to 48d EStG).

Additional issues regarding implementation are addressed in a letter of the Federal Minister of Finance dated 27 December 2002 (published in the Federal Tax Gazette 2002 I p. 1399 ff. and on the Internet at www.bundesfinanzministerium.de under "Aktuell" or "Steuern und Zölle" or "Service/Downloads").

Beginning January 1, 2002, certain main contractors for domestic construction projects must withhold taxes in an amount equal to 15% of the total consideration on account of the company performing the construction, unless an exemption was granted by the competent tax and revenue office.

As part of the introduction of the tax withholding, certain tax and revenue offices obtained centralised, local jurisdiction for construction companies that have their registered office or management located outside Germany. This jurisdiction encompasses the wage withholding procedure as well as income taxation of those employees of these companies who reside outside Germany.

Following is the description of the details of the tax withholding, the offsetting and potential refunding of the withholding amount, and the exemption process.

Which Main Contractors are Required to Withhold Taxes?

Any legal entity governed by public law and any corporation as defined in § 2 UStG (Turnover Tax Law) for which construction work is performed in Germany are subject to these provisions. Only those construction projects are subject to these provisions which the entrepreneur has performed for its own company. An entrepreneur is anybody who independently performs commercial or professional activities. As such, the "company" includes any and all commercial and professional activities of the entrepreneur. As a result, even entrepreneurs who do not file turnover tax returns (e.g., small companies (§ 19 UStG), farmers and foresters who pay flat-rate taxes (§ 24 UStG), and entrepreneurs with only tax-exempt proceeds from, e.g., rent or lease) must withhold taxes.

Which Activities are Subject to the Tax Withholding Procedure?

Only construction activities are subject to the tax withholding. According to § 48 EStG, construction activities are those that further the construction, restoration, maintenance, modification or destruction of structures. The legislator has, thereby, adopted the definition contained in § 211 paragraph 1 SGB III.

§ 211 paragraph 1 SGB III is further defined by §§ 1 and 2 of the **Baubetriebe-Verordnung** (construction company regulation). This does not limit, however, its applicability to activities of construction companies which benefit from winter construction subsidies. To the contrary, also those construction activities that are excluded from winter construction subsidies according to § 2 of the **Baubetriebe-Verordnung** are subject to the tax withholding procedure. For further comments on this subject see No 1.1 of the above mentioned Federal Ministry of Finance letter.

Even activities which are not of themselves construction activities must be included in the tax withholding procedure if they are activities incidental to construction activities. Auxiliary activities generally assume the character of the main contractual activity.

§§ 1 and 2 of the **Baubetriebe-Verordnung** are attached to this leaflet to assist in the determination whether certain activities must be considered construction activities. For an interpretation of the term "structure" please refer to the law governing collective bargaining agreements. "Structures" are "physical assets that are affixed to the ground, or rest upon it by way of its own weight that are created with materials or components by using construction tools and equipment." (BAG decision of January 21, 1976 – 4 AZR 71/75; AP No. 27 to § 1 TVG Collective Bargaining Agreement for Construction).

The tax withholding procedure is not limited to manufacturing contracts. It is also applicable if the underlying contract for the construction is legally a manufacturing/delivery contract. It is further irrelevant whether the construction activities are the general business of the performing party or whether they fall outside of the ordinary business of the performing party. The tax withholding procedure is applicable even in instances in which construction activities are performed only occasionally. The main contractor must comply with the tax withholding requirements regardless whether the party performing the construction activities resides within or outside Germany. Parties performing construction activities are also those who do not perform the construction activities themselves, but charge for their performance. Consequently, the provisions of the tax withholding procedure are also applicable if the owner employs a general contractor for the construction that does not function as a construction company itself but employs sub-contractors

for the performance of the work. In this instance, the general contractor is also subject to the tax withholding procedure with respect to the sub-contractor for which he is considered the recipient of services. Construction carried out by developers is subject to withholding tax only if the purchaser of the structure can be considered to be the one who commissioned it and oversaw its construction. A condominium owners' association is required to withhold tax on construction work done for the joint property. In instances in which the contract for construction is only facilitated (e.g., self-help institutions like the machinery syndicate) the facilitator is not responsible for the withholding of taxes but the recipient of the services is.

What is the Rate of the Tax Withholding?

The service recipient must withhold 15% of the consideration to be paid. "Consideration" is the price for the construction work plus turnover tax.

No solidarity surcharge is added to the withholding amount.

What is the Maximum Consideration for Which Tax Withholding is Not Required?

The service recipient is allowed to not withhold taxes if annual consideration for a particular service provider is expected to be less than 5,000 Euros. This threshold is 15,000 Euros for service recipients who generate only tax exempt proceeds from rent or leasing (§ 4 No 12, 1st sentence UStG).

The use of this threshold (de minimis) requires that the service recipient correctly project the annual amount of consideration that will be paid to a certain service provider. For that reason, tax withholdings must even be performed for considerations of less than 5,000 or 15,000 Euros, respectively, if it is expected that the threshold will be exceeded during the current calendar year.

For purposes of determining the threshold, services and activities that a certain service provider performed or will perform for a particular service recipient during the current calendar year must be added together. In the case of rental accommodation, tax shall not be withheld if the construction work is done on the rental accommodation and the service recipient does not rent out more than two units.

When must the Withholding Tax be Declared and Paid?

The service recipient must file a tax declaration with the tax and revenue office responsible for the party who performed the services, using the appropriate forms, by the 10th day of the month subsequent to the month in which he gave consideration (Declaration Period). In the declaration, the service recipient must list separately any consideration given to the service provider which forms the basis for determining the amount of taxes to be withheld.

The tax-withholding amount is due 10 days after the expiration of the Declaration Period and must be paid to the tax and revenue office responsible for the service provider. **Information regarding the competent tax and revenue office may be obtained at <http://www.finanzamt.de>.**

The withholding of the tax amount must not be delayed until the final settlement of the account for the construction project. "Consideration" for purposes of this Act is any payment made by the service recipient to the service provider. Therefore, the declaration must also account for any down payments or instalments payments during the Declaration Period. In case of a subsequent increase of a consideration previously declared, only the difference must be declared for the period in which such increase has been paid (§ 48 paragraph 1 EStG). A decrease of such consideration does not require a correction.

How does the Service Recipient Account for the Withholding Tax?

The service recipient must provide the service provider with a written accounting of the taxes withheld from consideration. The following information must be provided:

1. Name and address of the service provider;
2. The billing date, the billing amount, or the amount of consideration paid and date of payment;
3. The amount of the tax withholding; and
4. The tax and revenue office where the tax withholding was declared.

It suffices for an accounting statement if the service recipient gives the service provider the carboncopy of the tax declaration which is meant for this purpose. The accounting statement is not an official statement of payment of taxes. Its presentation by the service provider to the tax and revenue office does not support a claim for an offset or refund of the withholding amount. However, it is helpful to the tax and revenue office in allocating the withholding amount to the correct account.

To Which of the Service Provider's Tax Obligation will the Taxes Withheld be Credited?

Up to the amount withheld and declared by the service recipient, the competent tax and revenue office will credit that amount to the tax obligation of the service provider as follows:

1. To income tax withheld and declared by the service provider according to § 41a paragraph 1 EStG (German Income Tax Code),
2. To required prepayments of income and corporate tax amounts of the service provider. A credit can only be granted for prepayment periods that fall within the assessment period in which the construction service was performed. In addition, a credit to prepayments must not result in a refund.
3. To income and corporate taxes due for the assessment period during which the construction services were rendered, and
4. To tax withholding amounts that the service provider himself was required to withhold according to the Tax Withholding Procedures.

The tax and revenue office can refuse credit if the amount declared was not paid or if a potential abuse of the process is suspected.

Under Which Conditions is the Tax Withholding to be refunded to the Service Provider?

The amounts of tax withheld which remain after crediting against wages tax, income tax or corporation tax and after the annual assessment for income tax or corporation tax of the year in which the construction work was done are refunded to the domestic service provider, unless they are to be credited under the provisions of § 226 AO.

Upon application, the tax and revenue office which is responsible under § 20 a AO will refund the tax withheld to the service provider who has his domicile, management or seat outside of the territory subject to the law. Condition for such refund is that the service provider is not required to file a withholding tax declaration and that an assessment of income and corporate taxes will not occur, or that the service provider can substantiate that there will be no tax claims during the assessment period for which security is required. If a refund is requested because the consideration is exempt from taxation in Germany based on the Double Taxation Agreement, the service provider must prove that he resides outside Germany by providing a statement by the foreign tax and revenue office that is responsible for him (§ 48d paragraph 1, 4th sentence EStG). The refund request must be made at the latest by the end of the second calendar year following the year in which the tax withholding was declared, using the official, required form. Should a Double Taxation Agreement provide for a longer period, that period shall be applicable.

How may the Service Provider obtain an exemption from the Tax Withholding?

The service recipient is exempt from withholding taxes, even if the consideration paid exceeds the 5,000 Euro or 15,000 Euro threshold, respectively, if the service provider, at the time of payment, presents a valid waiver.

Upon request by the service provider, the competent tax and revenue office shall issue an exemption using the officially required form if a domestic agent was designated (this does not apply to service providers who have their domicile, seat, management or normal place of residence in a Member State of the European Union) and payment of the tax claim to be secured is not endangered. The most important reasons for a denial of an exemption, enumerated in § 48b paragraph 1, 2nd sentence EStG, are:

1. The service provider did not comply with the obligation of notification pursuant § 138 AO.

According to this provision, and by using the official forms, the respective local community must be notified of the opening or relocation of a business or operation. The community, in turn, will inform the competent tax and revenue office by providing a copy of the notice. If such notification does not occur, a correct tax assessment of the service provider's business or operation is impeded. Under these circumstances, the tax and revenue office cannot issue an exemption.

2. The service provider did not comply with the disclosure requirements of § 90 AO.

As such, a written request is not required in order to obtain an exemption. The tax and revenue office, however, uses a questionnaire to obtain information, especially from service providers not previously assessed, to determine whether tax claims are to be expected that need to be secured through Tax Withholdings, and whether a tax assessment is necessary. If disclosure is not, or not fully made, and depending on the facts of the individual case, a violation of the disclosure and co-operation requirements must be assumed. Under these circumstances, the service provider has no right to request an exemption.

3. A service provider with residence in a foreign necessary statement of the competent foreign tax and revenue office.

In addition to the circumstances listed above, specifically addressed in the statute, a threat to the tax claim to be secured may also be assumed if consistent tax delinquencies exist, incorrect statements are detected in tax returns, or if the service provider repeatedly fails to file tax returns or fails to file them in a timely fashion.

The tax and revenue office shall issue an exemption to those service providers who demonstrate that they do not have any tax claims to be secured because of the brevity of their activity in Germany. Such a proposal must be conclusive and must not be inconsistent with other information of the tax and revenue office.

If an application for an exemption is denied, the tax and revenue office issues a written denial statement, providing the reasons for such denial.

What is the Length of Time and Extent of Such Exemption?

The tax and revenue office may issue exemptions for periods of up to 3 years from the time of issue. In appropriate circumstances, it may also issue exemptions for shorter periods or project-specific. An exemption may be issued for a specific duration even in instances when it is issued for a particular project.

How do the Service Provider and Service Recipient proceed in light of an Exemption?

The service provider must present the exemption to the service recipient before receipt of any consideration for the construction project in order for the service recipient to refrain from withholding taxes. If an exemption is not limited to a particular project, providing a copy of the exemption is sufficient. If an exemption is limited to a particular project, then the service provider must provide the service recipient with the original exemption document issued by the competent tax and revenue office. The service recipient must check the exemption; in particular to see whether it is legible, has been affixed with an official seal and bears a security number. In order to determine whether the exemption is valid, the service recipient may also clarify the matter by means of an inquiry via the Internet with the Federal Central Office for Taxes (at www.bzst.de) or by asking at the tax and revenue office stated on the exemption.

The exemption, or a copy thereof, must be kept by the service recipient (for six years if he is subject to the accounting obligations of §§ 140 ff. AO).

Can the Tax and Revenue Office Revoke or Cancel an Exemption

An exemption is generally issued with a revocation clause. An exemption may be revoked if the tax and revenue office has reason to believe that continuing the exemption will jeopardise the payment of tax claims.

The tax and revenue office shall inform the service recipient of the revocation and the time from which the exemption is no longer valid, if the exemption was limited to a particular construction project. Any consideration paid after such time is subject to the Tax Withholding if the respective threshold is exceeded. The previously exempted consideration does not count towards this threshold.

If an exemption is illegal, the tax and revenue office must revoke such exemption according to § 130 AO. In these instances as well, the tax and revenue office shall inform the service recipient named in the exemption of the revocation (§ 48b paragraph 4 EStG). The revocation has the effect that the service recipient must now also make tax withholdings for consideration given for those construction services that were rendered before the exemption was revoked. The service recipient must make the withholding from the first payment after the revocation of the exemption. If this payment is not large enough to cover all the tax which should have been withheld, the obligation to withhold tax ceases to apply for the amount which exceeds this payment.

Is the Service Recipient Liable for Payment of the Withholding Amount?

According to § 48a paragraph 3 EStG, the service recipient is liable for failure to pay part or all of the withholding amount. Fault or causation on the part of the service recipient is not required. In the process to determine liability, the service recipient cannot invoke the defence that the consideration given could not be taxed in Germany due to a Double Taxation agreement because, according to § 48d paragraph 3 EStG, the Tax Withholding procedure must be applied regardless of the existence of such agreement. The service recipient is liable even if the identity of the tax debtor is unknown.

The service recipient is not liable if, at the time of payment of the consideration, an exemption was presented whose validity one could trust. The service recipient cannot rely on the validity of the exemption especially in those circumstances in which the exemption was fraudulently obtained and he knew about it or should have known (but did not due to gross negligence).

What are the Advantages of the Tax Withholding Procedure for the Service Recipient?

The Tax Withholding Procedure takes precedence over the Withholding regulation pursuant § 50a paragraph 7 EStG. This provision is inapplicable to construction services.

§ 160 paragraph 1, 1st sentence AO is inapplicable, if the service recipient complied with his obligation to declare and pay the Withholding amount or if a valid exemption existed at the time consideration was given. Therefore, the, otherwise disallowed, Expense deduction is permissible.

If the service recipient declared and paid over even though there was no construction activity as defined in § 48 paragraph 1 EStG, §§ 48 paragraph 4 and 48b paragraph 5 EStG shall not apply; that is, expense deduction may be disallowed. In the case of labour leasing, the firm which used the temporary workers may be liable pursuant to § 42d paragraph 6 and § 8 EStG.

Which Tax and Revenue Office is Responsible for the Tax Withholding Procedure?

The tax withholding for construction projects is not administered by the tax and revenue office responsible for the service recipient (employer) but by the local tax and revenue office responsible for the service provider (contractor).

- The service recipient must declare and pay the withholding amount to this tax and revenue office (§ 48a paragraph 1 EStG);
- It issues liability statements for withholding amount not, or only partially, paid (§ 48a paragraph 3, 4th sentence EStG);
- Upon request by the service provider, it issues exemptions, and is responsible for their revocation (§ 48b EStG);
- It credits the withholding amount to the taxes owed by the service provider (§ 48c paragraph 1 EStG);
- Upon request by service providers, it refunds withholding amounts to the service provider who has his domicile, management or seat outside of the territory to which the law applies (§ 48c paragraph 2 EStG); and
- It is responsible for auditing tax withholdings (§ 48a paragraph 4, § 50b EStG).

Which Local Tax and Revenue Office is Responsible for the Service Provider (contractor)?

1. If the company that provides the services has its place of business or, if such does not exist, usual presence in Germany, so is the local tax and revenue office responsible in whose district the company has its residence or usual presence. If the company providing the services is a corporation or partnership with its headquarters or management in Germany, so is the local tax and revenue office responsible in whose district the management is located.

It is advisable to inquire with the service provider as to which tax and revenue office is responsible for it. **That information as well as information regarding the competent Payment Office is available at <http://www.finanzamt.de>.**

Residence, Headquarters or Management	Responsible
Belgium	Tax and Revenue Office Trier
Bulgaria	Tax and Revenue Office Neuwied
Denmark	Tax and Revenue Office Flensburg
Estonia	Tax and Revenue Office Rostock
Finland	Tax and Revenue Office Bremen
France	Tax and Revenue Office Offenburg
United Kingdom of Great Britain and North Ireland	Tax and Revenue Office Hannover-Nord
Greece	Tax and Revenue Office Berlin Neukölln
Republic of Ireland	Tax and Revenue Office Hamburg-Nord
Italy	Tax and Revenue Office München
Croatia	Tax and Revenue Office Kassel-Hofgeismar
Latvia	Tax and Revenue Office Bremen
Liechtenstein	Tax and Revenue Office Konstanz
Lithuania	Tax and Revenue Office Mühlhausen
Luxemburg	Tax and Revenue Office Saarbrücken Am Stadtgraben
Macedonia	Tax and Revenue Office Berlin Neukölln
Netherlands	Tax and Revenue Office Kleve
Norway	Tax and Revenue Office Bremen
Austria	Tax and Revenue Office München
Poland - Letters A to M - Letters N to Z	Tax and Revenue Office Oranienburg Tax and Revenue Office Cottbus
Portugal	Tax and Revenue Office Kassel-Hofgeismar
Rumania	Tax and Revenue Office Chemnitz-Süd
Russia	Tax and Revenue Office Magdeburg
Sweden	Tax and Revenue Office Hamburg-Nord
Switzerland	Tax and Revenue Office Konstanz
Slovak Republic	Tax and Revenue Office Chemnitz-Süd
Spain	Tax and Revenue Office Kassel-Hofgeismar
Slovenia	Tax and Revenue Office Oranienburg
Czech Republic	Tax and Revenue Office Chemnitz-Süd
Turkey	Tax and Revenue Office Dortmund-Unna
Ukraine	Tax and Revenue Office Magdeburg
Hungary	Central Tax and Revenue Office Nürnberg
Republic of Belarus	Tax and Revenue Office Magdeburg
United States of America	Tax and Revenue Office Bonn-Innenstadt
Other countries not listed above	Tax and Revenue Office Berlin Neukölln

Construction services particularly als part of the following lines of business are subject to the Withholding Tax pursuant § 48 paragraph 1 EStG, **but only if** they further the construction, maintenance, modification, or destruction of **structures**.

§ 1 Baubetriebe-Verordnung (construction company regulation)

(1) . . .

(2) Companies and divisions as defined in paragraph 1 are those in which in particular the following work is performed:

1. Sealing work against moisture;
2. Sewage ground preparation and drainage work, e.g., the draining of real estate and cultivation of land, including the clearing of drainage ditches and fascine work, the laying of drainage pipes as well as the construction of discharge and floodgate system;
- 2a. Asbestos removal work in buildings and building parts;
3. Drying of Construction: this is work performed on stone and brickwork to reduce moisture by using synthetic and chemical materials as well as the installation of dehumidifiers;
4. Concrete and ferro-concrete work including concrete protection and concrete restoration work as well as reinforcement work;
5. Drill work;
6. Well construction work;
7. Chemical soil reinforcement;
8. Insulation work (e.g., cold and heat insulation, noise insulation, sound absorption, sound improvement work) including the installation of support structures as well as technical insulation work, especially at technical installations and on land, air, and water vehicles;
9. Earthmoving work, like road building, land restoration and land reclamation work, dike construction, torrent and avalanche control work, construction of athletic facilities, and the erection of noise barriers and construction of curbs along streets;
10. Screed work, e.g., work using cement, asphalt, anhydrite, magnesite, plaster, plastics, and similar substances;
11. Façade construction;
12. Prefabrication construction: installation or assembly of prefabricated construction elements to restore, maintain, or modify existing structures; in addition, the manufacturing of prefabricated construction elements if they are, at least to a large degree, manufactured or installed by that company, or another company of the same group of companies, or within large conglomerates of companies – regardless of legal form of the company – by a company with at least one interested shareholder; not included is the manufacturing of prefabricated concrete construction elements, prefabricated wooden construction elements used for the construction of wooden prefabrication structures and insulation elements in solid, immobile, and permanent manufacturing plants; § 2 No. 12 remains unaffected;
13. Firing and Furnace work;
14. Tile and mosaic joining and laying;
- 14a. Grouting on buildings, especially grouting of brick facing and joints between prefabricated elements and brickwork as well as elastic and elastoplastic grouting of all kind;

15. Glass concrete work and the laying and walling up of glass bricks;
 16. Construction of railways and tracks;
 17. Manufacturing of building materials that cannot be stored, e.g., concrete and mortar mixtures (ready-mixed concrete and ready-mixed mortar) if most of the manufactured building materials are used to supply construction sites of the manufacturing company, another company of the same group of companies, or within large conglomerates of companies – regardless of legal form of the company – the construction site of a company with at least one interested shareholder;
 18. Civil engineering works;
 19. Wood preservation work on building components;
 20. Sewer construction;
 21. Bricklayer work;
 22. Pile driving;
 23. Pipe laying, underground pipe laying, underground line laying, and pipe pushing work;
 24. Shaft sinking and tunnel driving work;
 25. Side form and shuttering work;
 26. Construction of chimneys;
 27. Blasting, demolition, and removal work; not included are demolition and scrapping companies whose predominant activity is the extraction of raw materials from or the recycling of demolition materials;
 28. Steel bending and braiding work if performed to enable construction work by the company or on construction sites;
 29. Latticework;
 30. Stone masonry;
 31. Road construction, e.g., stone, asphalt, and concrete road construction work, pavement work of any kind, road marking work; in addition, the manufacturing and preparation of the mixtures) if most of the mixture is used to supply the company, another company of the same group of companies, or within large conglomerates of companies – regardless of legal form of the company – a company with at least one interested shareholder;
 32. Steam-rolling;
 33. Stucco, plaster, and rabbit work including the installation of supporting structures and backing reinforcement;
 34. Terrazzo-steps construction;
 35. Underground workings;
 36. Dry mortarless construction and assembling construction (e.g., wall and ceiling construction and their cladding) including the installation of supporting structures and backing reinforcement;
 37. Flooring in connection with other construction work;
 38. Leasing of construction machinery with personnel if the machinery and personnel are used in providing construction services;
 - 38a. Interconnected thermal insulation system work;
 39. Construction of waterworks, dewatering work, water engineering (e.g., construction of waterways, ponds, and lock systems);
 40. Carpentry work, and wood working provided within a carpentry business;
 41. Erection of construction elevators.
- (3) Companies and divisions as defined in paragraph 1 are also:
1. Companies that set up scaffolds;
 2. Roofing companies.
- (4) Furthermore, companies and divisions as defined in paragraph 1 are also those horticultural and landscaping businesses that provide the following services:
1. Creation of gardens, parks, and greens, and the construction of athletic facilities, playgrounds, and cemeteries;
 2. Creation of the entire outdoor area in housing construction and public construction, particularly at schools, hospitals, public swimming pools, streets, highways, railroad facilities, airports, and barracks;
 3. Securing of dikes, hill slopes, dumps, and banks with vegetation including fascine work;
 4. Biological engineering measures of any kind;
 5. Planting cover crops of any kind;
 6. Drainage work;
 7. Land restoration work; and
 8. Land reclamation and recultivation work.
- (5) Companies and divisions as defined in paragraph 1 are excluded from the requirement of promoting year-round employment if they belong to a limited and clearly differentiated group whose inclusion in paragraphs 2 to 4 hereto does not result in a stimulation of year-round construction activities.

§ 2 Baubetriebe-Verordnung

In particular, year-round activities are not promoted by companies:

1. Engaged in the buildings and iron preservation business;
2. Producing concrete and terrazzo materials unless particular departments conduct predominantly construction services as listed under § 1 paragraphs 1 and 2 hereto,
3. Cleaning facades;
4. Laying floors and parquets;
5. Engaged in the glazier business;
6. Engaged in the installation business, particularly plumbers, air conditioning technicians, gas, water, heating, ventilation and electric installations, as well as lightning protection;
7. Engaged in the painting and lacquering business, unless it conducts predominantly construction services as listed under § 1 paragraphs 1 and 2 hereto;
8. Engaged in the natural stone and stone masonry industry;
9. Engaged in the dredging business;
10. Engaged in the building of tiled convector ovens and warm air ventilation systems;
11. Engaged in the acid work industry;
12. Engaged in the carpentry and the wood treating and wood business including the prefabricated wood elements construction business unless it conducts predominantly prefabricated construction, insulation, dry-mortar, assembly, and indoor work;
13. Engaged in purely steel, iron, metal, and light metal construction as well as the installation of power rails,
14. and in companies that lease concrete unloading equipment commercially available.