

PRACTICAL GUIDE · MACHINERY RENTAL

Renting or buying construction machinery in Guinea: how to decide?

For a construction contractor or a mining operation in Guinea, the question comes back with every new project: should the machines be bought or rented? There is no universal answer, but there is a method. It rests on a few simple questions, asked machine by machine rather than for the whole fleet at once.

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01 Rent or buy: the short answer

Buy a machine when you will use it intensively and regularly over a long period, when you have the crews and the workshop to maintain it, and when you can resell or reassign it at the end of the project. Rent it when the need is one-off, short or uncertain, when the machine is specialised, or when you prefer to preserve your cash and leave maintenance to a third party.

The right decision is made machine by machine. The same company often buys the basic machines that work every day, and rents specialised equipment or machines needed for only one phase of the project.

02 Utilisation rate: the first question

The utilisation rate measures the share of available time during which the machine actually works. A purchased machine costs money even when idle: depreciation, insurance, security, tied-up capital. A rented machine, in principle, only costs money during the rental period.

- Machine used continuously, several shifts a day, for the whole project: buying becomes attractive.
- Machine used intermittently, or only during one phase: renting is often cheaper.
- Uncertain need (project awaiting funding, volumes not confirmed): renting limits the risk.

To estimate this rate, start from the project schedule, phase by phase, rather than from an annual average.

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03 Project duration, resale and full cost

The longer the project, the more hours of work the purchase cost is spread over. Conversely, on a short project, the purchased machine must be resold or reassigned quickly, and its resale value becomes decisive.

In Guinea, a second-hand market exists for common machines, but it is narrower for specialised equipment. A well-maintained machine, with its service log and parts invoices, sells better. Also think about the exit cost: transport to a buyer, possible re-export and customs formalities.

Comparing a purchase price with a rental rate makes no sense unless both are put on the same basis. For buying, add up everything the machine will cost until it is resold, then deduct the estimated resale value. For renting, add up everything the contract does not cover.

- Buying: machine price, international transport, duties and taxes, transport to site, commissioning, maintenance, parts, tyres or tracks, insurance, operators, security, then resale value to deduct.
- Renting: rent, mobilisation and demobilisation, fuel, operator if not included, wear parts if they are at your expense, insurance excess.
- Both: the cost of downtime for a breakdown, which weighs more heavily when you alone are responsible for the repair.

Do this calculation over the actual planned period of use, and redo it if the project schedule changes.

04 Can you maintain the machine?

Buying means taking on maintenance, parts and breakdowns. On a remote site, this requires a workshop or at least a trained mechanic, a stock of wear parts and filters, and access to the manufacturer's network or a reliable parts supplier.

- Do you have mechanics trained on this make and model?
- Do you hold a stock of critical parts on site, or a reliable supply channel?
- Who steps in for a major breakdown, and how quickly can the machine be back in service?
- Do you have qualified operators, or will you need to recruit and train them?

If the answer is no to several of these questions, renting with maintenance included, or even with an operator, greatly reduces the risk of downtime.

05 The customs regime is part of the decision

A machine bought to stay in Guinea is in principle imported for good: it is released for home use and duties and taxes are paid under the regulations in force, unless an exemption regime applies to your project. Self-propelled bulldozers, graders, excavators, loaders and compactors fall under HS heading 84.29: in the official tariff, these lines are in the 5 % customs duty band and bear VAT at 18

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%, unless exempt. Other machines, such as haul trucks, fall under other headings: classification is checked machine by machine.

A machine rented abroad for the duration of a project, then sent back, may qualify for temporary admission: duties and taxes are suspended, usually against a guarantee, provided the machine is re-exported within the authorised period. If you finally decide to keep the machine, it must be released for home use and the duties become payable.

> The conditions of temporary admission and of exemption regimes depend on the regulations in force and on the customs decision. Have them confirmed before choosing between buying and renting.

06 Cash flow and financing

Buying ties up a large sum at the outset, on top of transport, customs clearance and commissioning. Renting spreads the cost over the project and makes it more predictable. In between, financing formulas exist (loans, leasing, rental with a purchase option), depending on the offers available.

These options have different accounting and tax effects. Compare them with your bank and your accountant: this guide describes the broad lines and does not replace their advice.

07 What we do for you

TransXpress supplies and rents machinery through partners, imports it, declares it in Conakry under the appropriate regime and transports it to your site. We can price both options side by side for the same machine. Send us the machine type, the planned utilisation and the project duration.

? Frequently asked questions

When does buying become more attractive than renting?

When the machine works intensively and regularly over a long period, and you can maintain and resell it. The threshold depends on each machine and is calculated from the actual schedule.

Does a machine rented from abroad pay customs duties?

It may qualify for temporary admission, which suspends duties and taxes if it is re-exported under the agreed conditions. The exact conditions are confirmed with customs.

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Can you buy a machine you first rented?

Yes, if the rental company agrees, for example under a rental with purchase option. If the machine was under temporary admission, it will have to be released for home use.

General information guide written by TransXpress. Customs rules and procedures change: every file is checked against the documents and the regulations in force. This guide is neither a quotation nor a commitment.

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