

## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2004 - 2014 Imports)

Data											
Year	Net Mass (Kg)	Cif Gh¢	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Special I/Levy Paid	Total Tax Paid Gh¢
2004	176,845	505,039.72	65,254.61	70,576.47	166,952.88	0.20	2,414.35	2,414.35	5,220.45	0.00	312,833.31
2005	326,645	964,452.09	102,863.59	125,902.66	173,886.51	4.88	4,524.26	4,524.26	27,130.71	0.00	438,836.87
2006	441,707	1,162,383.97	133,504.35	150,390.35	305,653.74	185.28	5,616.31	5,616.31	31,293.35	0.00	632,259.69
2007	1,612,198	11,390,804.94	1,387,522.14	1,592,378.93	15,812,725.62	43,885.31	34,824.11	56,758.03	318,476.26	0.00	19,246,570.40
2008	1,689,537	9,873,590.77	163,086.65	1,244,175.34	20,323,061.55	89,748.82	4,077.18	48,951.63	248,835.06	0.00	22,121,936.23
2009	2,094,786	13,558,527.95	269,788.56	1,887,493.60	25,156,605.94	121,628.29	6,746.39	67,560.57	377,498.73	0.00	27,887,322.08
2010	2,535,279	16,565,964.28	280,411.57	5,019,498.76	23,175,061.73	151,591.29	7,010.52	82,805.88	999,926.37	0.00	29,716,306.12
2011	3,051,002	20,014,765.96	203,250.25	6,235,235.35	29,661,794.08	189,827.30	5,083.20	100,070.86	1,195,285.79	0.00	37,590,546.83
2012	2,788,424	27,476,223.55	248,568.96	8,588,659.44	41,067,954.92	262,271.49	6,209.52	137,345.32	1,717,767.00	0.00	52,028,776.65
2013	2,853,287	30,873,201.52	278,448.87	9,601,452.64	46,288,088.93	294,678.86	6,954.88	154,294.31	1,923,621.04	222,278.28	58,547,539.53
2014	3,001,218	48,776,401.02	435,599.54	18,335,707.83	73,121,446.36	465,894.35	10,959.09	243,837.28	3,056,647.27	975,348.66	95,670,091.72
<b>Grand Total</b>	<b>20,570,927</b>	<b>181,161,355.77</b>	<b>3,568,299.09</b>	<b>52,851,471.37</b>	<b>275,253,232.26</b>	<b>1,619,716.07</b>	<b>94,419.81</b>	<b>904,178.80</b>	<b>9,901,702.03</b>	<b>1,197,626.94</b>	<b>344,193,019.43</b>

- **Cif: Cost + Insurance + Freight** - the **Cif** is the basis for all Customs Revenue Tax calculation on Tobacco products except Import Excise, Import VAT, Import NHIL
- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalerum tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty
- **Special Import Levy:** attracts 2% of the CIF

## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2004 - 2014 Imports)

Data										
Year	Net Mass (Kg)	Cif Gh¢	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Special I/Levy Exempt	Total Tax Exempt Gh¢
2004	176,845	505,039.72	4,437.70	2,773.55	31,036.28	110.84	110.84	0.00	0.00	38,469.21
2005	326,645	964,452.09	12,018.89	7,511.81	84,132.30	298.03	298.03	1,502.37	0.00	105,761.43
2006	441,707	1,162,383.97	11,515.93	11,586.27	54,672.15	195.26	195.26	2,317.25	0.00	80,482.12
2007	1,612,198	11,390,804.94	885,549.25	114,581.96	55,017.85	22,129.99	196.07	22,916.36	0.00	1,100,391.48
2008	1,689,537	9,873,590.77	1,811,622.55	234,776.00	307,498.37	6,769.69	416.16	46,955.16	0.00	2,408,037.93
2009	2,094,786	13,558,527.95	2,441,834.15	632,272.02	99,004.05	2,237.93	231.72	177,250.36	0.00	3,352,830.23
2010	2,535,279	16,565,964.28	3,032,781.36	390,073.65	262,171.83	7,846.89	23.89	80,919.01	0.00	3,773,816.63
2011	3,051,002	20,014,765.96	3,799,585.69	228,979.11	115,243.93	94,987.72	0.06	87,319.89	0.00	4,326,116.40
2012	2,788,424	27,476,223.55	5,246,675.77	19,972.13	145,890.83	131,166.93	31.13	3,994.42	9,324.88	5,547,731.21
2013	2,853,287	30,873,201.52	5,896,191.30	1,960.97	0.00	147,404.71	65.37	628.86	36,588.06	6,046,251.21
2014	3,001,218	48,776,401.02	9,319,680.60	1,189,865.81	34,145.30	232,923.03	44.84	198,310.95	179.35	10,974,970.53
<b>Grand Total</b>	<b>20,570,927</b>	<b>181,161,355.77</b>	<b>32,461,893.19</b>	<b>2,834,353.28</b>	<b>1,188,812.89</b>	<b>646,071.02</b>	<b>1,613.37</b>	<b>622,114.63</b>	<b>46,092.29</b>	<b>37,754,858.38</b>

**Note:**

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## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2014 Imports)

Year	Hs Header	Hs Code	Hs Description	Data										Total Tax Paid Ghc
				Net Mass (Kg)	Cif Ghc	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Special I/Levy Paid	
2014	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	3	136.76	27.35	24.62	0.00	0.00	0.68	0.68	4.10	2.74	57.43
		2401100090	Other	1,684	6,216.93	1,243.39	1,119.05	0.00	0.00	31.09	31.09	186.51	124.34	2,611.13
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	461	12,357.02	677.93	607.99	5,084.69	0.00	16.95	16.95	101.69	67.78	6,506.20
		2402200000	Cigarettes containing tobacco	2,997,701	48,731,199.62	431,111.99	18,330,575.98	73,096,800.33	465,756.39	10,777.92	243,656.11	3,055,592.47	974,623.99	95,634,271.19
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	118	2,516.56	503.30	452.98	4,294.51	0.00	12.58	12.58	75.49	50.32	5,351.44
	2403	2403999000	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences: Other: Other: Other	242	2,736.37	547.27	706.29	4,104.56	0.00	13.68	13.68	184.71	54.73	5,570.19
		2403110000	Water pipe tobacco specified in Sub heading Note 1 to this chapter	943	19,392.73	1,119.30	1,888.81	8,394.72	137.96	96.96	96.96	377.76	387.86	12,112.47
		2403190000	Smoking tobacco, whether or not containing tobacco substitutes in any proportion : Other	67	1,845.03	369.01	332.11	2,767.55	0.00	9.23	9.23	124.54	36.90	3,611.67
	<b>Grand Total</b>				<b>3,001,218</b>	<b>48,776,401.02</b>	<b>435,599.54</b>	<b>18,335,707.83</b>	<b>73,121,446.36</b>	<b>465,894.35</b>	<b>10,959.09</b>	<b>243,837.28</b>	<b>3,056,647.27</b>	<b>975,348.66</b>

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## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2014 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Special I/Levy Exempt	Total Tax Exempt Ghc
2014	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	3	136.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2401100090	Other	1,684	6,216.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	461	12,357.02	1,793.46	3,631.75	13,450.92	44.84	44.84	605.29	179.35	19,571.10
		2402200000	Cigarettes containing tobacco	2,997,701	48,731,199.62	9,315,127.89	1,184,112.91	0.00	232,878.19	0.00	197,352.13	0.00	10,929,471.12
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	118	2,516.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2403	2403999000	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences: Other: Other: Other	242	2,736.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2403110000	Water pipe tobacco specified in Sub heading Note 1 to this chapter	943	19,392.73	2,759.25	2,121.15	20,694.38	0.00	0.00	353.53	0.00	25,928.31
		2403190000	Smoking tobacco, whether or not containing tobacco substitutes in any proportion : Other	67	1,845.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Grand Total</b>				<b>3,001,218</b>	<b>48,776,401.02</b>	<b>9,319,680.60</b>	<b>1,189,865.81</b>	<b>34,145.30</b>	<b>232,923.03</b>	<b>44.84</b>	<b>198,310.95</b>	<b>179.35</b>

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## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2013 Imports)

Year	Hs Header	Hs Code	Hs Description	Data										Total Tax Paid Gh¢
				Net Mass (Kg)	Cif Gh¢	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Special I/Levy Paid	
2013	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	5	106.41	21.28	15.96	0.00	0.00	0.53	0.53	3.19	2.13	41.49
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	2,263	16,687.10	3,337.39	4,082.87	25,030.81	0.00	83.41	83.41	816.60	75.85	33,434.49
		2402200000	Cigarettes containing tobacco	2,252,522	24,678,051.85	211,763.10	7,681,234.36	37,017,078.90	236,192.41	5,293.99	123,390.18	1,536,246.79	221,331.08	46,811,199.73
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	74,908	823,845.73	248.19	257,250.13	1,235,768.61	8,226.05	0.00	4,113.02	51,496.55	0.00	1,557,102.55
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	392,559	4,266,857.06	42.38	1,316,977.99	6,400,285.59	42,666.45	1.06	21,334.28	266,679.63	0.00	8,047,987.38
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	118,177	1,020,784.43	52,277.40	325,529.86	1,531,176.76	7,593.95	1,306.93	5,103.93	65,106.01	0.00	1,988,094.84
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	1,999	11,949.47	2,389.87	2,300.43	16,475.52	0.00	59.73	59.73	460.06	59.94	21,745.34
	2403	2403910000	Homogenized or reconstituted tobacco	85	13,404.33	66.24	49.68	0.00	0.00	1.66	1.66	9.94	6.62	129.18
		2403999000	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences: Other: Other: Other	7,817	24,416.16	4,883.23	8,240.46	36,624.25	0.00	122.08	122.08	1,648.10	460.69	51,640.20
		2403110000	Water pipe tobacco specified in Sub heading Note 1 to this chapter	2,952	17,098.98	3,419.79	5,770.90	25,648.49	0.00	85.49	85.49	1,154.17	341.97	36,164.33
<b>Grand Total</b>				<b>2,853,287</b>	<b>30,873,201.52</b>	<b>278,448.87</b>	<b>9,601,452.64</b>	<b>46,288,088.93</b>	<b>294,678.86</b>	<b>6,954.88</b>	<b>154,294.31</b>	<b>1,923,621.04</b>	<b>222,278.28</b>	<b>58,547,539.53</b>

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## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2013 Imports)

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Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Gh¢	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Special I/Levy Exempt	Total Tax Exempt Gh¢
2013	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	5	106.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	2,263	16,687.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2402200000	Cigarettes containing tobacco	2,252,522	24,678,051.85	4,723,847.16	0.00	0.00	118,096.19	0.00	236.67	36,588.06	4,842,180.02
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	74,908	823,845.73	164,520.96	0.00	0.00	4,113.02	0.00	0.00	0.00	168,633.98
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	392,559	4,266,857.06	853,329.03	0.00	0.00	21,333.22	0.00	0.00	0.00	874,662.25
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	118,177	1,020,784.43	151,879.52	0.00	0.00	3,796.91	0.00	0.00	0.00	155,676.43
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	1,999	11,949.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2403	2403910000	Homogenized or reconstituted tobacco	85	13,404.33	2,614.63	1,960.97	0.00	65.37	65.37	392.19	0.00	5,098.53
		2403999000	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences: Other: Other: Other	7,817	24,416.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2403110000		Water pipe tobacco specified in Sub heading Note 1 to this chapter	2,952	17,098.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Grand Total</b>				<b>2,853,287</b>	<b>30,873,201.52</b>	<b>5,896,191.30</b>	<b>1,960.97</b>	<b>0.00</b>	<b>147,404.71</b>	<b>65.37</b>	<b>628.86</b>	<b>36,588.06</b>	<b>6,046,251.21</b>

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2012	2401	2401300000	Tobacco refuse	3	1,423.59	284.72	213.54	0.00	0.00	7.12	7.12	42.71	555.21
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	77	1,308.96	261.80	204.69	1,963.46	0.00	6.54	6.54	40.93	2,483.96
		2402200000	Cigarettes containing tobacco	42,301	466,243.97	0.00	145,701.24	699,365.98	4,662.44	0.00	2,331.22	29,140.24	881,201.12
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	412,778	4,309,218.68	212.56	1,321,896.80	6,328,342.06	43,081.55	0.63	21,541.41	264,414.52	7,979,489.53
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	1,603,204	16,663,260.41	0.00	5,207,268.91	24,994,890.77	166,632.61	0.00	83,316.31	1,041,453.80	31,493,562.40
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	724,642	6,015,881.01	245,277.71	1,910,635.45	9,023,821.98	47,894.89	6,131.95	30,079.44	382,127.10	11,645,968.52
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	5,419	18,886.93	2,532.17	2,738.81	19,570.67	0.00	63.28	63.28	547.70	25,515.91
<b>Grand Total</b>				<b>2,788,424</b>	<b>27,476,223.55</b>	<b>248,568.96</b>	<b>8,588,659.44</b>	<b>41,067,954.92</b>	<b>262,271.49</b>	<b>6,209.52</b>	<b>137,345.32</b>	<b>1,717,767.00</b>	<b>52,028,776.65</b>

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- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
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- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalerum tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2012 Imports)

Year	Hs Header	Hs Code	Hs Description	Data								Total Tax Exempt Ghc	
				Net Mass (Kg)	Cif Ghc	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt		
2012	2401	2401300000	Tobacco refuse	3	1,423.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	77	1,308.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2402200000	Cigarettes containing tobacco	42,301	466,243.97	93,248.78	0.00	0.00	2,331.22	0.00	0.00	0.00	95,580.00
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	412,778	4,309,218.68	861,631.18	19,193.86	135,486.09	21,540.78	0.00	3,838.77	0.00	1,041,690.68
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	1,603,204	16,663,260.41	3,332,652.08	0.00	0.00	83,316.31	0.00	0.00	0.00	3,415,968.39
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	724,642	6,015,881.01	957,898.49	0.00	0.00	23,947.49	0.00	0.00	0.00	981,845.98
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	5,419	18,886.93	1,245.24	778.27	10,404.74	31.13	31.13	155.65	0.00	12,646.16
<b>Grand Total</b>				<b>2,788,424</b>	<b>27,476,223.55</b>	<b>5,246,675.77</b>	<b>19,972.13</b>	<b>145,890.83</b>	<b>131,166.93</b>	<b>31.13</b>	<b>3,994.42</b>	<b>5,547,731.21</b>	

- **Cif: Cost + Insurance + Freight** - the **Cif** is the basis for all Customs Revenue Tax calculation on Tobacco products except Import Excise, Import VAT, Import NHIL
- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalorem tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty



## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2011 Imports)

				Data										
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Total TAX Paid Ghc	
2011	2401	2401100010	For the manufacturing industry	25	11.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2401200000	Tobacco, partly or wholly stemmed/stripped	7	337.56	0.00	0.00	0.00	3.38	1.69	1.69	0.00	0.00	6.76
		2401100090	Other	24	56.89	0.00	0.00	0.00	0.57	0.28	0.28	0.00	0.00	1.13
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	391	1,387.38	277.47	468.24	2,081.08	0.00	6.94	6.94	93.65	0.00	2,934.32
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	321,897	2,258,609.03	0.00	702,225.48	3,356,737.39	22,428.37	0.00	11,290.17	135,094.93	0.00	4,227,776.34
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	1,828,033	12,381,707.47	0.00	3,843,849.05	18,369,085.23	123,817.09	0.00	61,908.53	734,758.97	0.00	23,133,418.87
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	898,803	5,367,794.90	202,000.60	1,687,855.75	7,933,029.11	43,577.89	5,049.98	26,838.94	325,170.86	0.00	10,223,523.13
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	626	663.62	132.72	207.21	861.27	0.00	3.32	3.32	41.45	0.00	1,249.29
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	13	79.57	15.92	11.94	0.00	0.00	0.40	0.40	2.39	0.00	31.05
2403990000		Other manufactured tobacco, nes	1,182	4,117.72	823.54	617.68	0.00	0.00	20.59	20.59	123.54	0.00	1,605.94	
<b>Grand Total</b>				<b>3,051,002</b>	<b>20,014,765.96</b>	<b>203,250.25</b>	<b>6,235,235.35</b>	<b>29,661,794.08</b>	<b>189,827.30</b>	<b>5,083.20</b>	<b>100,070.86</b>	<b>1,195,285.79</b>	<b>37,590,546.83</b>	

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- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
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## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2011 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Total Tax Exempt Ghc	
2011	2401	2401100010	For the manufacturing industry	25	11.82	1.18	1.48	0.00	0.06	0.06	0.30	3.08	
		2401200000	Tobacco, partly or wholly stemmed/stripped	7	337.56	67.51	42.20	0.00	0.00	0.00	8.44	118.15	
		2401100090	Other	24	56.89	11.38	7.11	0.00	0.00	0.00	1.42	19.91	
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	391	1,387.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	321,897	2,258,609.03	451,605.75	8,435.06	115,243.93	11,290.17	0.00	9,893.01	596,467.92	
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	1,828,033	12,381,707.47	2,476,341.49	183,463.90	0.00	61,908.53	0.00	51,657.21	2,773,371.13	
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	898,803	5,367,794.90	871,558.38	37,029.36	0.00	21,788.96	0.00	25,759.51	956,136.21	
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	626	663.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	13	79.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2403990000		Other manufactured tobacco, nes	1,182	4,117.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Grand Total</b>				<b>3,051,002</b>	<b>20,014,765.96</b>	<b>3,799,585.69</b>	<b>228,979.11</b>	<b>115,243.93</b>	<b>94,987.72</b>	<b>0.06</b>	<b>87,319.89</b>	<b>4,326,116.40</b>	

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- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2010 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Total Tax Paid Ghc
2010	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	7	44.40	0.00	0.00	0.00	0.44	0.22	0.22	0.00	0.88
		2401300000	Tobacco refuse	225	148.26	29.65	22.24	0.00	0.00	0.74	0.74	4.45	57.82
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	3	440.26	88.05	143.09	616.37	0.00	2.20	2.20	28.62	880.53
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	243,404	1,736,492.11	0.00	531,222.08	2,466,733.39	17,364.89	0.00	8,682.44	105,725.97	3,129,728.77
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	1,559,017	10,683,397.91	81,873.73	3,221,852.20	14,979,512.12	102,740.32	2,046.85	53,416.99	641,151.35	19,082,593.56
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	729,063	4,135,982.76	197,484.17	1,265,380.39	5,726,277.29	31,485.64	4,937.11	20,679.89	252,840.21	7,499,084.70
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	1,560	6,034.88	251.22	365.20	1,922.56	0.00	6.28	6.28	73.05	2,624.59
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	8	259.94	51.99	38.99	0.00	0.00	1.30	1.30	7.80	101.38
		2403910000	Homogenized or reconstituted tobacco	220	520.94	104.19	78.14	0.00	0.00	2.61	2.61	15.63	203.18
2403990000		Other manufactured tobacco, nes	1,772	2,642.82	528.57	396.43	0.00	0.00	13.21	13.21	79.29	1,030.71	
<b>Grand Total</b>				<b>2,535,279</b>	<b>16,565,964.28</b>	<b>280,411.57</b>	<b>5,019,498.76</b>	<b>23,175,061.73</b>	<b>151,591.29</b>	<b>7,010.52</b>	<b>82,805.88</b>	<b>999,926.37</b>	<b>29,716,306.12</b>

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## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2010 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Total Tax Exempt Ghc	
2010	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	7	44.40	8.88	5.55	0.00	0.00	0.00	1.11	15.54	
		2401300000	Tobacco refuse	225	148.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	3	440.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	243,404	1,736,492.11	347,298.44	42,061.89	35,743.05	1,338.30	0.00	8,993.10	435,434.78	
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	1,559,017	10,683,397.91	2,054,805.90	268,696.91	58,166.96	4,899.67	0.00	55,826.54	2,442,395.98	
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	729,063	4,135,982.76	629,712.38	78,711.95	160,739.04	1,585.03	0.00	15,978.79	886,727.19	
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	1,560	6,034.88	955.76	597.35	7,522.78	23.89	23.89	119.47	9,243.14	
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	8	259.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2403910000	Homogenized or reconstituted tobacco	220	520.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2403990000	Other manufactured tobacco, nes	1,772	2,642.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>				<b>2,535,279</b>	<b>16,565,964.28</b>	<b>3,032,781.36</b>	<b>390,073.65</b>	<b>262,171.83</b>	<b>7,846.89</b>	<b>23.89</b>	<b>80,919.01</b>	<b>3,773,816.63</b>	

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- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2009 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Total Tax Paid Ghc
2009	2401	2401100010	For the manufacturing industry	1	660.52	66.05	90.82	0.00	0.00	3.30	3.30	18.16	181.63
		2401200000	Tobacco, partly or wholly stemmed/stripped	1,223	2,672.96	534.59	400.94	0.00	0.00	13.36	13.36	80.19	1,042.44
		2401300000	Tobacco refuse	3,738	3,861.28	772.26	579.19	0.00	0.00	19.31	19.31	115.84	1,505.91
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	731	48,195.74	370.71	278.04	2,594.98	0.00	9.27	9.27	55.62	3,317.89
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	213,683	1,481,121.94	0.00	215,640.27	4,571,425.00	14,811.22	0.00	7,405.62	43,128.06	4,852,410.17
		2402200020	High Quality Cigarettes eg Embassy, Diplomat	38,592	237,572.29	0.00	29,686.00	763,750.00	2,374.89	0.00	1,187.43	5,937.20	802,935.52
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	1,095,798	7,802,654.62	37.73	1,045,976.86	14,853,190.50	78,024.66	0.94	39,013.29	209,195.39	16,225,439.37
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol, Tusker King Sze/Reglr	740,574	3,978,316.02	267,312.71	594,320.59	4,961,635.00	26,417.52	6,682.84	19,891.62	118,864.09	5,995,124.37
2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	445	3,472.58	694.51	520.89	4,010.46	0.00	17.37	17.37	104.18	5,364.78		
<b>Grand Total</b>				<b>2,094,786</b>	<b>13,558,527.95</b>	<b>269,788.56</b>	<b>1,887,493.60</b>	<b>25,156,605.94</b>	<b>121,628.29</b>	<b>6,746.39</b>	<b>67,560.57</b>	<b>377,498.73</b>	<b>27,887,322.08</b>

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- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2009 Imports)

				Data								
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Total Tax Exempt Ghc
2009	2401	2401100010	For the manufacturing industry	1	660.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2401200000	Tobacco, partly or wholly stemmed/stripped	1,223	2,672.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2401300000	Tobacco refuse	3,738	3,861.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	731	48,195.74	9,268.43	5,792.78	64,879.05	231.72	231.72	1,158.56	81,562.26
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	213,683	1,481,121.94	296,224.41	75,153.52	0.00	0.00	0.00	21,165.11	392,543.04
		2402200020	High Quality Cigarettes eg Embassy, Diplomat	38,592	237,572.29	47,497.60	5,937.21	0.00	0.00	0.00	1,187.45	54,622.26
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	1,095,798	7,802,654.62	1,560,493.17	439,913.87	34,125.00	1,177.64	0.00	111,541.51	2,147,251.19
2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	740,574	3,978,316.02	528,350.54	105,474.64	0.00	828.57	0.00	42,197.73	676,851.48		
2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	445	3,472.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Grand Total</b>				<b>2,094,786</b>	<b>13,558,527.95</b>	<b>2,441,834.15</b>	<b>632,272.02</b>	<b>99,004.05</b>	<b>2,237.93</b>	<b>231.72</b>	<b>177,250.36</b>	<b>3,352,830.23</b>

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- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
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- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2008 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Total Tax Paid Ghc
2008	2401	2401100000	Tobacco, not stemmed/stripped	1	2.50	0.50	0.38	0.00	0.00	0.00	0.00	0.08	0.96
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	1,555	10,294.79	2,058.96	1,544.23	14,412.69	0.00	51.48	51.48	308.86	18,427.70
		2402200000	Cigarettes containing tobacco	169,758	989,093.60	40,028.93	127,077.97	1,367,232.70	7,764.51	1,000.73	4,882.98	25,415.59	1,573,403.41
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	213,197	1,319,571.46	0.00	164,945.02	4,423,375.00	13,195.59	0.00	6,597.82	32,988.98	4,641,102.41
		2402200020	High Quality Cigarettes eg Embassy, Diplomat	70,209	428,955.53	0.00	44,776.92	1,139,750.00	3,582.14	0.00	1,791.07	8,955.39	1,198,855.52
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	800,411	4,997,649.09	23,166.77	627,599.67	10,516,170.00	48,817.96	579.17	24,988.17	125,519.96	11,366,841.70
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	432,277	2,126,101.82	97,447.11	277,942.84	2,861,904.20	16,388.62	2,436.18	10,630.49	55,588.54	3,322,337.98
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	2	127.14	25.43	19.07	216.96	0.00	0.64	0.64	3.81	266.55
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	76	100.77	20.15	15.12	0.00	0.00	0.50	0.50	3.02	39.29
		2403990000	Other manufactured tobacco, nes	2,051	1,694.07	338.80	254.12	0.00	0.00	8.48	8.48	50.83	660.71
<b>Grand Total</b>				<b>1,689,537</b>	<b>9,873,590.77</b>	<b>163,086.65</b>	<b>1,244,175.34</b>	<b>20,323,061.55</b>	<b>89,748.82</b>	<b>4,077.18</b>	<b>48,951.63</b>	<b>248,835.06</b>	<b>22,121,936.23</b>

- **Cif: Cost + Insurance + Freight** - the **Cif** is the basis for all Customs Revenue Tax calculation on Tobacco products except Import Excise, Import VAT, Import NHIL
- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalerum tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2008 Imports)

				Data								
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Total Tax Exempt Ghc
2008	2401	2401100000	Tobacco, not stemmed/stripped	1	2.50	0.00	0.00	0.00	0.01	0.01	0.00	0.02
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	1,555	10,294.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2402200000	Cigarettes containing tobacco	169,758	989,093.60	157,789.79	20,973.62	17,498.35	3,944.74	62.49	4,194.73	204,463.72
		2402200010	Premium Cigarettes eg State Express, Rothmans Kingsize	213,197	1,319,571.46	263,911.93	32,988.96	22,000.00	584.12	0.00	6,597.78	326,082.79
		2402200020	High Quality Cigarettes eg Embassy, Diplomat	70,209	428,955.53	85,789.61	17,796.99	211,500.02	0.25	353.66	3,559.41	318,999.94
		2402200030	Medium Quality Cigarettes eg London King Size, London Menthol	800,411	4,997,649.09	976,359.28	122,044.94	0.00	1,736.98	0.00	24,408.96	1,124,550.16
		2402200040	Low Quality Cigarettes eg Pall Mall King Sze/Menthol,Tusker King Sze/Reglr	432,277	2,126,101.82	327,771.94	40,971.49	56,500.00	503.59	0.00	8,194.28	433,941.30
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	2	127.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	76	100.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2403990000	Other manufactured tobacco, nes	2,051	1,694.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>				<b>1,689,537</b>	<b>9,873,590.77</b>	<b>1,811,622.55</b>	<b>234,776.00</b>	<b>307,498.37</b>	<b>6,769.69</b>	<b>416.16</b>	<b>46,955.16</b>	<b>2,408,037.93</b>

- **Cif: Cost + Insurance + Freight** - the **Cif** is the basis for all Customs Revenue Tax calculation on Tobacco products except Import Excise, Import VAT, Import NHIL
- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalorem tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty



## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2007 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Total Tax Paid Ghc
2007	2401	2401100000	Tobacco, not stemmed/stripped	1,254	3,811.06	429.86	530.12	0.00	16.62	19.06	19.06	106.02	1,120.74
		2401200000	Tobacco, partly or wholly stemmed/stripped	22,410	50,895.65	5,089.56	6,998.16	0.00	0.00	254.48	254.48	1,399.64	13,996.32
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	2	33.87	6.77	5.08	47.42	0.00	0.17	0.17	1.02	60.63
		2402200000	Cigarettes containing tobacco	1,584,055	11,329,178.11	1,381,595.82	1,584,545.47	15,812,671.42	43,867.90	34,540.00	56,473.92	316,909.54	19,230,604.07
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	93	4,890.45	0.97	0.73	6.78	0.79	0.41	0.41	0.15	10.24
	2403	2403910000	Homogenized or reconstituted tobacco	6	14.89	2.98	2.23	0.00	0.00	0.07	0.07	0.45	5.80
		2403990000	Other manufactured tobacco, nes	4,378	1,980.91	396.18	297.14	0.00	0.00	9.92	9.92	59.44	772.60
<b>Grand Total</b>				<b>1,612,198</b>	<b>11,390,804.94</b>	<b>1,387,522.14</b>	<b>1,592,378.93</b>	<b>15,812,725.62</b>	<b>43,885.31</b>	<b>34,824.11</b>	<b>56,758.03</b>	<b>318,476.26</b>	<b>19,246,570.40</b>

- **Cif: Cost + Insurance + Freight** - the **Cif** is the basis for all Customs Revenue Tax calculation on Tobacco products except Import Excise, Import VAT, Import NHIL
- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalorem tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2007 Imports)

				Data								
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Total Tax Exempt Ghc
2007	2401	2401100000	Tobacco, not stemmed/stripped	1,254	3,811.06	332.35	0.00	0.00	0.00	0.00	0.00	332.35
		2401200000	Tobacco, partly or wholly stemmed/stripped	22,410	50,895.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	2	33.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2402200000	Cigarettes containing tobacco	1,584,055	11,329,178.11	884,239.78	113,971.25	48,177.99	22,105.96	172.04	22,794.22	1,091,461.24
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	93	4,890.45	977.12	610.71	6,839.86	24.03	24.03	122.14	8,597.89
	2403	2403910000	Homogenized or reconstituted tobacco	6	14.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2403990000	Other manufactured tobacco, nes	4,378	1,980.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>				<b>1,612,198</b>	<b>11,390,804.94</b>	<b>885,549.25</b>	<b>114,581.96</b>	<b>55,017.85</b>	<b>22,129.99</b>	<b>196.07</b>	<b>22,916.36</b>	<b>1,100,391.48</b>

- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
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- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalerum tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2006 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Gh¢	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Total Tax Paid Gh¢
2006	2401	2401100000	Tobacco, not stemmed/stripped	98	18,572.88	8.96	2,322.73	0.00	185.28	92.86	92.86	464.54	<b>3,167.23</b>
		2401200000	Tobacco, partly or wholly stemmed/stripped	348,500	885,033.54	89,550.19	115,108.73	0.00	0.00	4,424.79	4,424.79	24,237.05	<b>237,745.55</b>
	2402	2402200000	Cigarettes containing tobacco	91,571	257,340.58	43,657.80	32,743.35	305,604.74	0.00	1,091.49	1,091.49	6,548.65	<b>390,737.52</b>
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	28	35.00	7.00	5.25	49.00	0.00	0.17	0.17	1.05	<b>62.64</b>
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	86	103.51	20.70	15.53	0.00	0.00	0.52	0.52	3.11	<b>40.38</b>
		2403990000	Other manufactured tobacco, nes	1,424	1,298.46	259.70	194.76	0.00	0.00	6.48	6.48	38.95	<b>506.37</b>
<b>Grand Total</b>				<b>441,707</b>	<b>1,162,383.97</b>	<b>133,504.35</b>	<b>150,390.35</b>	<b>305,653.74</b>	<b>185.28</b>	<b>5,616.31</b>	<b>5,616.31</b>	<b>31,293.35</b>	<b>632,259.69</b>

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- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalerum tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2006 Imports)

			Data										
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Gh¢	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Total Tax Exempt Gh¢	
2006	2401	2401100000	Tobacco, not stemmed/stripped	98	18,572.88	3,705.62	0.00	0.00	0.00	0.00	0.00	3,705.62	
		2401200000	Tobacco, partly or wholly stemmed/stripped	348,500	885,033.54	0.00	6,704.83	0.00	0.00	0.00	1,340.96	8,045.79	
	2402	2402200000	Cigarettes containing tobacco	91,571	257,340.58	7,810.31	4,881.44	54,672.15	195.26	195.26	976.29	68,730.71	
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	28	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	86	103.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2403990000	Other manufactured tobacco, nes	1,424	1,298.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>				<b>441,707</b>	<b>1,162,383.97</b>	<b>11,515.93</b>	<b>11,586.27</b>	<b>54,672.15</b>	<b>195.26</b>	<b>195.26</b>	<b>2,317.25</b>	<b>80,482.12</b>	

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- **Import Duty**: With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalorem tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee)**: this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2005 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Total Tax Paid Ghc
2005	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	311,590	780,097.37	78,011.55	107,263.62	0.00	0.00	3,900.47	3,900.47	23,402.93	<b>216,479.04</b>
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	43	411.16	82.23	61.67	575.63	0.00	2.06	2.06	12.34	<b>735.99</b>
		2402200000	Cigarettes containing tobacco	14,430	183,036.48	24,686.06	18,514.57	172,802.53	0.00	617.20	617.20	3,702.88	<b>220,940.44</b>
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	468	851.49	72.63	54.47	508.35	4.88	4.25	4.25	10.89	<b>659.72</b>
	2403	2403990000	Other manufactured tobacco, nes	114	55.59	11.12	8.33	0.00	0.00	0.28	0.28	1.67	<b>21.68</b>
<b>Grand Total</b>				<b>326,645</b>	<b>964,452.09</b>	<b>102,863.59</b>	<b>125,902.66</b>	<b>173,886.51</b>	<b>4.88</b>	<b>4,524.26</b>	<b>4,524.26</b>	<b>27,130.71</b>	<b>438,836.87</b>

- **Cif: Cost + Insurance + Freight** - the **Cif** is the basis for all Customs Revenue Tax calculation on Tobacco products except Import Excise, Import VAT, Import NHIL
- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalorem tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2005 Imports)

				Data								
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Total Tax Exempt Ghc
2005	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	311,590	780,097.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	43	411.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2402200000	Cigarettes containing tobacco	14,430	183,036.48	11,921.22	7,450.76	83,448.58	298.03	298.03	1,490.16	104,906.78
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	468	851.49	97.67	61.05	683.72	0.00	0.00	12.21	854.65
	2403	2403990000	Other manufactured tobacco, nes	114	55.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	2402	2402200000	Cigarettes containing tobacco	46,214	249,259.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2403	2403999000	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences: Other: Other: Other	1,406	5,829.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>				<b>374,265</b>	<b>1,219,541.68</b>	<b>12,018.89</b>	<b>7,511.81</b>	<b>84,132.30</b>	<b>298.03</b>	<b>298.03</b>	<b>1,502.37</b>	<b>105,761.43</b>

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- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalorem tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2004 Imports)

				Data									
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Paid	I/VAT Paid	I/Excise Paid	Proc. Fee Paid	Eco Levy Paid	EDIF Paid	I/NHIL Paid	Total Tax Paid Ghc
2004	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	149,321	363,412.66	41,366.88	52,469.14	0.00	0.00	1,817.05	1,817.05	3,451.78	100,921.90
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	272	10,206.49	188.08	141.06	1,316.57	0.00	4.70	4.70	28.21	1,683.32
		2402200000	Cigarettes containing tobacco	27,010	131,040.88	23,627.66	17,912.27	165,393.52	0.00	590.69	590.69	1,740.46	209,855.29
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	108	173.42	34.68	26.01	242.79	0.00	0.87	0.87	0.00	305.22
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	101	121.41	24.28	18.21	0.00	0.00	0.61	0.61	0.00	43.71
		2403990000	Other manufactured tobacco, nes	33	84.86	13.03	9.78	0.00	0.20	0.43	0.43	0.00	23.87
<b>Grand Total</b>				<b>176,845</b>	<b>505,039.72</b>	<b>65,254.61</b>	<b>70,576.47</b>	<b>166,952.88</b>	<b>0.20</b>	<b>2,414.35</b>	<b>2,414.35</b>	<b>5,220.45</b>	<b>312,833.31</b>

- **Cif: Cost + Insurance + Freight** - the **Cif** is the basis for all Customs Revenue Tax calculation on Tobacco products except Import Excise, Import VAT, Import NHIL
- **Import Duty**: With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalorem tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee)**: this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty

## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2004 Imports)

				Data								
Year	Hs Header	Hs Code	Hs Description	Net Mass (Kg)	Cif Ghc	I/Duty Exempt	I/VAT Exempt	I/Excise Exempt	Eco Levy Exempt	EDIF Exempt	I/NHIL Exempt	Total Tax Exempt Ghc
2004	2401	2401200000	Tobacco, partly or wholly stemmed/stripped	149,321	363,412.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	272	10,206.49	1,853.22	1,158.26	12,972.53	46.33	46.33	0.00	16,076.67
		2402200000	Cigarettes containing tobacco	27,010	131,040.88	2,580.54	1,612.83	18,063.75	64.51	64.51	0.00	22,386.14
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	108	173.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2403	2403100000	Smoking tobacco with or without tobacco substitutes	101	121.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2403990000	Other manufactured tobacco, nes	33	84.86	3.94	2.46	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>				<b>176,845</b>	<b>505,039.72</b>	<b>4,437.70</b>	<b>2,773.55</b>	<b>31,036.28</b>	<b>110.84</b>	<b>110.84</b>	<b>0.00</b>	<b>38,469.21</b>

- **Cif: Cost + Insurance + Freight** - the **Cif** is the basis for all Customs Revenue Tax calculation on Tobacco products except Import Excise, Import VAT, Import NHIL
- **Import Duty:** With exception of Tobacco, not stemmed/stripped for manufacturing industry which attracts 10% Import Duty, all tobacco products attract 20% Import Duty
- **Import Valued Added Tax (VAT)** attracts 12.5% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is either an advalorem tax calculated on (Cif + Import Duty), or a specific tax calculated on the number of sticks
- **ECOWAS (Eco) Levy** attract 0.5% of the Cif
- **Export Development and Investment Fund (EDIF)** attracts 0.5% of the Cif
- **Processing Fee (Proc. Fee):** this is a 1% fee charged when the product (Tobacco) is exempted from the payment of Import Duty