

Applicable Rates of Duties and Taxes on Tobacco products - (2014 - HS Tariff)

Hs Header	Hs Code	Hs Description	Standard Unit of Quantity	I/Duty Rate	I/VAT Rate	I/Excise Rate	Eco Levy Rate	EDIAF Rate	I/NHIL Rate	Special I/Levy Rate	Total Tax as % of CIF
2401		Unmanufactured tobacco; tobacco refuse.									
		- Tobacco, not stemmed/stripped :									
	24 01.10.00.10	-- For the manufacturing industry	Kg	10%	15%		0.5%	0.5%	2.5%	2%	32.25%
	24 01.10.00.90	-- Other	Kg	20%	15%		0.5%	0.5%	2.5%	2%	44.00%
	24 01.20.00.00	- Tobacco, partly or wholly stemmed/stripped	Kg	20%	15%		0.5%	0.5%	2.5%	2%	44.00%
24 01.30.00.00	- Tobacco refuse	Kg	20%	15%		0.5%	0.5%	2.5%	2%	44.00%	
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.									
	24 02.10.00.00	- Cigars, cheroots and cigarillos, containing tobacco	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
	24 02.20.00.00	- Cigarettes containing tobacco	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
	24 02.90.00.00	- Other	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.									
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :									
	24 03.11.00.00	-- Water pipe tobacco specified in Sub heading Note 1 to this chapter	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
	24 03.19.00.00	-- Other	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
		- Other :									
	24 03.91.00.00	-- "Homogenised" or "reconstituted" tobacco	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
		-- Other :									
24 03.99.10.00	--- Expanded tobacco	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%	
24 03.99.90.00	--- Other	Kg	10%	15%	150%	0.5%	0.5%	2.5%	2%	182.25%	

NOTE

These are the 2015 applicable Tax Rates on Tobacco Products

- **CIF: Cost + Insurance + Freight** - the CIF is the basis for all Customs Import Duty calculation on Tobacco products except Import Excise, Import VAT, Import NHIL
- **Import Duty:** This is charged on the Cif
- **Import Valued Added Tax (VAT)** attracts 15% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is an advalorem tax calculated on Cif
- **ECOWAS Levy** attract 0.5% of the Cif
- **Export Development, Investment and Agricultural Fund (EDIAF)** attracts 0.5% of the Cif
- **Special Import Levy:** attracts 2% of the CIF
- **Processing Fee:** this is a 1% fee charged on the Cif when the product (Tobacco) is exempted from the payment of Import Duty

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2401		Unmanufactured tobacco; tobacco refuse.									
		- Tobacco, not stemmed/stripped :									
	24 01.10.00.10	-- For the manufacturing industry	Kg	10%	15%		0.5%	0.5%	2.5%	2%	32.25%
	24 01.10.00.90	-- Other	Kg	20%	15%		0.5%	0.5%	2.5%	2%	44.00%
	24 01.20.00.00	- Tobacco, partly or wholly stemmed/stripped	Kg	20%	15%		0.5%	0.5%	2.5%	2%	44.00%
24 01.30.00.00	- Tobacco refuse	Kg	20%	15%		0.5%	0.5%	2.5%	2%	44.00%	
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.									
	24 02.10.00.00	- Cigars, cheroots and cigarillos, containing tobacco	Kg	20%	15%	175%	0.5%	0.5%	2.5%	2%	219.00%
	24 02.20.00.00	- Cigarettes containing tobacco	Kg	20%	15%	175%	0.5%	0.5%	2.5%	2%	219.00%
	24 02.90.00.00	- Other	Kg	20%	15%	175%	0.5%	0.5%	2.5%	2%	219.00%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.									
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :									
	24 03.11.00.00	-- Water pipe tobacco specified in Sub heading Note 1 to this chapter	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
	24 03.19.00.00	-- Other	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
		- Other :									
	24 03.91.00.00	-- "Homogenised" or "reconstituted" tobacco	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
		-- Other :									
24 03.99.10.00	--- Expanded tobacco	Kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%	
24 03.99.90.00	--- Other	Kg	10%	15%	150%	0.5%	0.5%	2.5%	2%	182.25%	

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- **Export Development, Investment and Agricultural Fund (EDIAF)** attracts 0.5% of the Cif
- **Special Import Levy:** attracts 2% of the CIF
- **Processing Fee:** this is a 1% fee charged on the Cif when the product (Tobacco) is exempted from the payment of Import Duty

Applicable Rates of Duties and Taxes on Tobacco products - (2016 - HS Tariff)

Hs Header	Hs Code	Hs Description	Standard Unit of Quantity	I/Duty Rate	I/VAT Rate	I/Excise Rate	Eco Levy Rate	EDIAF Rate	I/NHIL Rate	Special I/Levy Rate	Total Tax as % of CIF
24.01		Unmanufactured tobacco; tobacco refuse.									
	2401.10.00.00	-Tobacco, not stemmed/ stripped	kg	5%	15%		0.5%	0.5%	2.5%	2%	26.38%
	2401.20.00.00	-Tobacco, partly or wholly stemmed/stripped	kg	5%	15%		0.5%	0.5%	2.5%	2%	26.38%
	2401.30.00.00	-Tobacco refuse	kg	5%	15%		0.5%	0.5%	2.5%	2%	26.38%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.									
	2402.10.00.00	-Cigars, cheroots and cigarillos, containing tobacco	kg	20%	15%	175%	0.5%	0.5%	2.5%	2%	219.00%
	2402.20.00.00	-Cigarettes containing tobacco	kg	20%	15%	175%	0.5%	0.5%	2.5%	2%	219.00%
	2402.90.00.00	-Other	kg	20%	15%	175%	0.5%	0.5%	2.5%	2%	219.00%
24.03		Other manufactured tobacco and manufactured tobacco tobacco extracts and essences. -Smoking tobacco, whether or not containing tobacco substitutes in any proportion :									
	2403.11.00.00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
	2403.19.00.00	--Other -Other :	kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%
	2403.91.00.00	--									
		--Other:	kg	10%	15%	150%	0.5%	0.5%	2.5%	2%	182.25%
	2403.99.10.00	---Expanded tobacco	kg	10%	15%	150%	0.5%	0.5%	2.5%	2%	182.25%
	2403.99.90.00	---Other	kg	20%	15%	150%	0.5%	0.5%	2.5%	2%	194.00%

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