

## Analysis of Import Taxes/ Levis Paid on Tobacco products - (2015 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	Special I/Levy Paid	Total Tax Paid Ghc
2015	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	69	1,367.84	220.67	198.61	1,655.08	0.00	5.52	5.52	33.11	22.07	<b>2,140.58</b>
		2402200000	Cigarettes containing tobacco	1,984,773	36,850,437.53	520,782.22	13,903,086.92	55,312,576.10	342,711.37	13,019.57	184,375.25	2,317,181.21	737,501.03	<b>73,331,233.67</b>
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	44	176.64	35.33	51.52	279.73	0.00	0.88	0.88	8.59	3.54	<b>380.47</b>
	2403	2403999000	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences: Other: Other: Other	1,723	6,873.14	1,374.63	2,783.62	10,309.73	0.00	34.36	34.36	463.95	137.47	<b>15,138.12</b>
		2403110000	Water pipe tobacco specified in Sub heading Note 1 to this chapter	95	1,007.35	201.47	407.98	1,511.03	0.00	5.04	5.04	68.00	20.15	<b>2,218.71</b>
		2403190000	Smoking tobacco, whether or not containing tobacco substitutes in any proportion : Other	40,391	35,444.36	7,088.87	14,341.66	53,166.56	0.00	177.24	177.24	2,392.51	708.88	<b>78,052.96</b>
		2403991000	Expanded tobacco	101	283.72	56.74	114.91	425.58	0.00	1.42	1.42	19.15	5.67	<b>624.89</b>
	<b>Grand Total</b>				<b>2,027,195</b>	<b>36,895,590.58</b>	<b>529,759.93</b>	<b>13,920,985.22</b>	<b>55,379,923.81</b>	<b>342,711.37</b>	<b>13,244.03</b>	<b>184,599.71</b>	<b>2,320,166.52</b>	<b>738,398.81</b>

**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:** 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 15% on the (Cif + Import Duty)
- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is an advalerum 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

## Analysis of Import Taxes/ Levis Exempted on Tobacco products - (2015 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	
2015	2402	2402100000	Cigars, cheroots and cigarillos containing tobacco	69	1,367.84	52.89	107.11	396.69	1.32	1.32	17.85	5.29	582.47	
		2402200000	Cigarettes containing tobacco	1,984,773	36,850,437.53	6,854,227.87	1,028,134.15	0.00	171,355.68	0.00	171,355.70	0.00	8,225,073.40	
		2402900000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	44	176.64	0.00	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	1,723	6,873.14	0.00	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	95	1,007.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2403190000	Smoking tobacco, whether or not containing tobacco substitutes in any proportion : Other	40,391	35,444.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2403991000	Expanded tobacco	101	283.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>				<b>2,027,195</b>	<b>36,895,590.58</b>	<b>6,854,280.76</b>	<b>1,028,241.26</b>	<b>396.69</b>	<b>171,357.00</b>	<b>1.32</b>	<b>171,373.55</b>	<b>5.29</b>	<b>8,225,655.87</b>	

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- **Import National Health Insurance Levy (NHIL)**, attracts 2.5% on the (Cif + Import Duty)
- **Import Excise**, is an advalerum 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