

## Impact of the Customs Dollar on the price of goods

Item paying 0% customs																	
Market Rate US\$/LL	100,000	Item exempted from VAT						Item paying 11% VAT						Relative increase	Absolute increase		
Value of Goods	\$100	0%				Relative increase	Absolute increase	0%	3%	11%				Relative increase	Absolute increase		
Customs Dollar	Value LL for Customs	Customs LL	Customs \$	Value \$	Effective Tax rate	from previous	from 45,000	Customs LL	رسم نوعي	Value LL	VAT	Total Tax LL	Total Tax \$	Total Value \$	Effective Tax rate	from previous	from 45,000
1,500	150,000	-	-	100.00	0.00%			-	4,500	154,500	16,995	21,495	0.21	100.21	0.2%		
15,000	1,500,000	-	-	100.00	0.00%			-	45,000	1,545,000	169,950	214,950	2.15	102.15	2.1%		
45,000	4,500,000	-	-	100.00	0.00%	0.0%	0.0%	-	135,000	4,635,000	509,850	644,850	6.45	106.45	6.4%	0.0%	0.0%
60,000	6,000,000	-	-	100.00	0.00%	0.0%	0.0%	-	180,000	6,180,000	679,800	859,800	8.60	108.60	8.6%	2.0%	2.0%
<b>86,500</b>	<b>8,650,000</b>	-	-	<b>100.00</b>	<b>0.00%</b>	<b>0.0%</b>	<b>0.0%</b>	-	<b>259,500</b>	<b>8,909,500</b>	<b>980,045</b>	<b>1,239,545</b>	<b>12.40</b>	<b>112.40</b>	<b>12.4%</b>	<b>3.5%</b>	<b>5.6%</b>
100,000	10,000,000	-	-	100.00	0.00%	0.0%	0.0%	-	300,000	10,300,000	1,133,000	1,433,000	14.33	114.33	14.3%	1.7%	7.4%

Item paying 5% customs																	
Market Rate US\$/LL	100,000	Item exempted from VAT						Item paying 11% VAT						Relative increase	Absolute increase		
Value of Goods	\$100	5%				Relative increase	Absolute increase	5%	3%	11%				Relative increase	Absolute increase		
Customs Dollar	Value LL for Customs	Customs LL	Customs \$	Value \$	Effective Tax rate	from previous	from 45,000	Customs LL	رسم نوعي	Value LL	VAT	Total Tax LL	Total Tax \$	Total Value \$	Effective Tax rate	from previous	from 45,000
1,500	150,000	7,500	0.075	100.08	0.08%			7,500	4,500	162,000	17,820	29,820	0.30	100.30	0.3%		
15,000	1,500,000	75,000	0.750	100.75	0.75%			75,000	45,000	1,620,000	178,200	298,200	2.98	102.98	3.0%		
45,000	4,500,000	225,000	2.250	102.25	2.25%	0.0%	0.0%	225,000	135,000	4,860,000	534,600	894,600	8.95	108.95	8.9%	0.0%	0.0%
60,000	6,000,000	300,000	3.000	103.00	3.00%	0.7%	0.7%	300,000	180,000	6,480,000	712,800	1,192,800	11.93	111.93	11.9%	2.7%	2.7%
<b>86,500</b>	<b>8,650,000</b>	<b>432,500</b>	<b>4.325</b>	<b>104.33</b>	<b>4.33%</b>	<b>1.3%</b>	<b>2.0%</b>	<b>432,500</b>	<b>259,500</b>	<b>9,342,000</b>	<b>1,027,620</b>	<b>1,719,620</b>	<b>17.20</b>	<b>117.20</b>	<b>17.2%</b>	<b>4.7%</b>	<b>7.6%</b>
100,000	10,000,000	500,000	5.000	105.00	5.00%	0.6%	2.7%	500,000	300,000	10,800,000	1,188,000	1,988,000	19.88	119.88	19.9%	2.3%	10.0%



## Impact of the Customs Dollar on the price of goods

Item paying 10% customs																	
Market Rate US\$/LL	100,000	Item exempted from VAT						Item paying 11% VAT								Relative increase	Absolute increase
Value of Goods	\$100	10%				Relative increase	Absolute increase	10%	3%	11%				Relative increase	Absolute increase		
Customs Dollar	Value LL for Customs	Customs LL	Customs \$	Value \$	Effective Tax rate	from previous	from 45,000	Customs LL	رسم نوعي	Value LL	VAT	Total Tax LL	Total Tax \$	Total Value \$	Effective Tax rate	from previous	from 45,000
1,500	150,000	15,000	0.150	100.15	0.15%			15,000	4,500	169,500	18,645	38,145	0.38	100.38	0.4%		
15,000	1,500,000	150,000	1.500	101.50	1.50%			150,000	45,000	1,695,000	186,450	381,450	3.81	103.81	3.8%		
45,000	4,500,000	450,000	4.500	104.50	4.50%	0.0%	0.0%	450,000	135,000	5,085,000	559,350	1,144,350	11.44	111.44	11.4%	0.0%	0.0%
60,000	6,000,000	600,000	6.000	106.00	6.00%	1.4%	1.4%	600,000	180,000	6,780,000	745,800	1,525,800	15.26	115.26	15.3%	3.4%	3.4%
<b>86,500</b>	<b>8,650,000</b>	<b>865,000</b>	<b>8.650</b>	<b>108.65</b>	<b>8.65%</b>	<b>2.5%</b>	<b>3.9%</b>	<b>865,000</b>	<b>259,500</b>	<b>9,774,500</b>	<b>1,075,195</b>	<b>2,199,695</b>	<b>22.00</b>	<b>122.00</b>	<b>22.0%</b>	<b>5.8%</b>	<b>9.5%</b>
100,000	10,000,000	1,000,000	10.000	110.00	10.00%	1.2%	5.2%	1,000,000	300,000	11,300,000	1,243,000	2,543,000	25.43	125.43	25.4%	2.8%	12.6%

Item paying 15% customs																	
Market Rate US\$/LL	100,000	Item exempted from VAT						Item paying 11% VAT								Relative increase	Absolute increase
Value of Goods	\$100	15%				Relative increase	Absolute increase	15%	3%	11%				Relative increase	Absolute increase		
Customs Dollar	Value LL for Customs	Customs LL	Customs \$	Value \$	Effective Tax rate	from previous	from 45,000	Customs LL	رسم نوعي	Value LL	VAT	Total Tax LL	Total Tax \$	Total Value \$	Effective Tax rate	from previous	from 45,000
1,500	150,000	22,500	0.225	100.23	0.22%			22,500	4,500	177,000	19,470	46,470	0.46	100.46	0.5%		
15,000	1,500,000	225,000	2.250	102.25	2.25%			225,000	45,000	1,770,000	194,700	464,700	4.65	104.65	4.6%		
45,000	4,500,000	675,000	6.750	106.75	6.75%	0.0%	0.0%	675,000	135,000	5,310,000	584,100	1,394,100	13.94	113.94	13.9%	0.0%	0.0%
60,000	6,000,000	900,000	9.000	109.00	9.00%	2.1%	2.1%	900,000	180,000	7,080,000	778,800	1,858,800	18.59	118.59	18.6%	4.1%	4.1%
<b>86,500</b>	<b>8,650,000</b>	<b>1,297,500</b>	<b>12.975</b>	<b>112.98</b>	<b>12.98%</b>	<b>3.6%</b>	<b>5.8%</b>	<b>1,297,500</b>	<b>259,500</b>	<b>10,207,000</b>	<b>1,122,770</b>	<b>2,679,770</b>	<b>26.80</b>	<b>126.80</b>	<b>26.8%</b>	<b>6.9%</b>	<b>11.3%</b>
100,000	10,000,000	1,500,000	15.000	115.00	15.00%	1.8%	7.5%	1,500,000	300,000	11,800,000	1,298,000	3,098,000	30.98	130.98	31.0%	3.3%	15.0%



## Impact of the Customs Dollar on the price of goods

Item paying 25% customs																	
Market Rate US\$/LL	100,000	Item exempted from VAT						Item paying 11% VAT								Relative increase from previous	Absolute increase from 45,000
Value of Goods	\$100	25%				Relative increase from previous	Absolute increase from 45,000	25%	3%	11%				Relative increase from previous	Absolute increase from 45,000		
Customs Dollar	Value LL for Customs	Customs LL	Customs \$	Value \$	Effective Tax rate			Customs LL	رسم نوعي	Value LL	VAT	Total Tax LL	Total Tax \$			Total Value \$	Effective Tax rate
1,500	150,000	37,500	0.375	100.38	0.38%			37,500	4,500	192,000	21,120	63,120	0.63	100.63	0.6%		
15,000	1,500,000	375,000	3.750	103.75	3.75%			375,000	45,000	1,920,000	211,200	631,200	6.31	106.31	6.3%		
45,000	4,500,000	1,125,000	11.250	111.25	11.25%	0.0%	0.0%	1,125,000	135,000	5,760,000	633,600	1,893,600	18.94	118.94	18.9%	0.0%	0.0%
60,000	6,000,000	1,500,000	15.000	115.00	15.00%	3.4%	3.4%	1,500,000	180,000	7,680,000	844,800	2,524,800	25.25	125.25	25.2%	5.3%	5.3%
<b>86,500</b>	<b>8,650,000</b>	<b>2,162,500</b>	<b>21.625</b>	<b>121.63</b>	<b>21.63%</b>	<b>5.8%</b>	<b>9.1%</b>	<b>2,162,500</b>	<b>259,500</b>	<b>11,072,000</b>	<b>1,217,920</b>	<b>3,639,920</b>	<b>36.40</b>	<b>136.40</b>	<b>36.4%</b>	<b>8.9%</b>	<b>14.7%</b>
100,000	10,000,000	2,500,000	25.000	125.00	25.00%	2.8%	11.9%	2,500,000	300,000	12,800,000	1,408,000	4,208,000	42.08	142.08	42.1%	4.2%	19.5%

Item paying 35% customs																	
Market Rate US\$/LL	100,000	Item exempted from VAT						Item paying 11% VAT								Relative increase from previous	Absolute increase from 45,000
Value of Goods	\$100	35%				Relative increase from previous	Absolute increase from 45,000	35%	3%	11%				Relative increase from previous	Absolute increase from 45,000		
Customs Dollar	Value LL for Customs	Customs LL	Customs \$	Value \$	Effective Tax rate			Customs LL	رسم نوعي	Value LL	VAT	Total Tax LL	Total Tax \$			Total Value \$	Effective Tax rate
1,500	150,000	52,500	0.525	100.53	0.53%			52,500	4,500	207,000	22,770	79,770	0.80	100.80	0.8%		
15,000	1,500,000	525,000	5.250	105.25	5.25%			525,000	45,000	2,070,000	227,700	797,700	7.98	107.98	8.0%		
45,000	4,500,000	1,575,000	15.750	115.75	15.75%	0.0%	0.0%	1,575,000	135,000	6,210,000	683,100	2,393,100	23.93	123.93	23.9%	0.0%	0.0%
60,000	6,000,000	2,100,000	21.000	121.00	21.00%	4.5%	4.5%	2,100,000	180,000	8,280,000	910,800	3,190,800	31.91	131.91	31.9%	6.4%	6.4%
<b>86,500</b>	<b>8,650,000</b>	<b>3,027,500</b>	<b>30.275</b>	<b>130.28</b>	<b>30.28%</b>	<b>7.7%</b>	<b>12.2%</b>	<b>3,027,500</b>	<b>259,500</b>	<b>11,937,000</b>	<b>1,313,070</b>	<b>4,600,070</b>	<b>46.00</b>	<b>146.00</b>	<b>46.0%</b>	<b>10.7%</b>	<b>17.8%</b>
100,000	10,000,000	3,500,000	35.000	135.00	35.00%	3.6%	15.8%	3,500,000	300,000	13,800,000	1,518,000	5,318,000	53.18	153.18	53.2%	4.9%	23.6%