

**APPENDIX F – DETAILED CUSTOMS AND VAT
ANALYSIS**

CUSTOM DUTY

Plastic Raw Material

Import Entry No.	EPPO Approval No.	Declared HS Code	Customs Value	Import Duty Rate	Import Duty	Months outstanding	Interest	2%	Total
0222 of 11/06/1992	00022 of 22/08/1991	3901.20.00	1,172,822.52	25%	293,205.63	283		1,659,543.87	1,952,749.50
0670 of 10/12/1993	00272 of 11/08/1993	3901.20.00	3,591,074.10	31%	1,113,232.97	265		5,900,134.75	7,013,367.72
1073 of 21/03/1994	00773 of 14/12/1993	3901.20.00	3,397,648.00	31%	1,053,270.88	262		5,519,139.41	6,572,410.29
1074 of 21/03/1994	00821 of 23/12/1993	3901.20.00	7,361,571.00	31%	2,282,087.01	262		11,958,135.93	14,240,222.94
1256 of 16/11/1994	01683 of 26/09/1994	3901.20.00	2,360,878.20	20%	472,175.64	254		2,398,652.25	2,870,827.89
0994 of 15/12/1994	01881 of 23/11/1994	3901.20.00	3,073,694.90	20%	614,738.98	253		3,110,579.24	3,725,318.22
1165 of 15/03/1995	01979 of 21/12/1994	3901.20.00	1,557,352.90	20%	311,470.58	250		1,557,352.90	1,868,823.48
2101 of 29/03/1995	02180 of 23/02/1995	3901.20.00	2,537,352.60	20%	507,470.52	250		2,537,352.60	3,044,823.12
0522 of 21/04/1995	02180 of 23/02/1995	3901.20.00	2,522,715.93	20%	504,543.19	249		2,512,625.07	3,017,168.25
2464 of 29/05/1995	02318 of 03/04/1995	3901.20.00	5,111,245.50	20%	1,022,249.10	248		5,070,355.54	6,092,604.64
0555 of 22/06/1995	02318 of 03/04/1995	3901.20.00	5,073,396.45	15%	761,009.47	247		3,759,386.77	4,520,396.24
1966 of 23/08/1995	02777 of 18/08/1995	3901.20.00	2,862,930.00	15%	429,439.50	245		2,104,253.55	2,533,693.05
0453 of 06/09/1995	02777 of 18/08/1995	3901.20.00	2,894,490.10	15%	434,173.52	244		2,118,766.75	2,552,940.27
0453 of 06/09/1995	02777 of 18/08/1995	3901.20.00	964,830.00	15%	144,724.50	244		706,255.56	850,980.06
0006 of 02/10/1995	02889 of 26/09/1995	3901.20.00	4,046,823.36	15%	607,023.50	243		2,950,134.23	3,557,157.73

Multilayer Film

Import Entry No.	EPPO Approval No.	Declared HS Code	Customs Value	Import Duty Rate	Import Duty	Months outstanding	Interest	2%	Total
001572 of 13/07/1992	00056 of 09/04/1992	3920.10.00	112,990.35	35%	39,546.62	282		223,042.95	262,589.57
001573 of 13/07/1992	00067 of 15/05/1992	3920.10.00	112,461.30	35%	39,361.46	282		221,998.61	261,360.06
00266 of 14/08/1992	00068 of 15/05/1992	3920.10.00	359,059.48	35%	125,670.82	281		706,270.00	831,940.82
00267 of 14/08/1992	00068 of 15/05/1992	3920.10.00	497,861.45	35%	174,251.51	281		979,293.47	1,153,544.98
01131 of 23/09/1992	00068 of 15/05/1992	3920.10.00	262,458.30	35%	91,860.41	280		514,418.27	606,278.67
001707 of 12/11/1992	00068 of 15/05/1992	3920.10.00	122,388.30	35%	42,835.91	278		238,167.63	281,003.54

RBD Stearin and Olein

Import Entry No.	EPPO Approval No.	Declared HS Code	Customs Value	Import Duty Rate	Import Duty	Months outstanding	Interest	2%	Total
003 of 07/08/1995	02720 of 08/08/1995	1511.90.90	31,483,090.35	40%	12,593,236.14	245		61,706,857.09	74,300,093.23
002 of 17/11/1997	05599 of 10/12/1997	1511.90.90	19,430,778.88	30%	5,829,233.66	219		25,532,043.45	31,361,277.11
0022 of 24/12/1997	05606 of 17/12/1997	1511.90.90	33,893,416.00	30%	10,168,024.80	217		44,129,227.63	54,297,252.43
0012 of 12/03/1998	05738 of 03/02/1998	1511.90.90	16,498,033.27	30%	4,949,409.98	214		21,183,474.72	26,132,884.70
006 of 13/04/1998	05853 of 09/03/1998	1511.90.90	17,389,334.87	30%	5,216,800.46	213		22,223,569.96	27,440,370.42

Total penalty for customs	281,342,078.93
Section 200 d (iii)	337,381,396.22
Add VAT	3,848,122,458.19
Total penalty	4,185,503,854.41
Section 185(2)	209,275,192.72
Total Potential Tax Exposure	4,394,779,047.13

VALUE ADDED TAX (VAT)

Plastic Raw Material

2%										
Import Entry No.	EPP0 Approval No.	Declared HS Code	Customs Value	Import Duty	Value for VAT	VAT Rate	VAT	Months outstanding	Interest	Total
0222 of 11/06/1992	00022 of 22/08/1991	3901.20.00	1,172,822.52	293,205.63	1,466,028.15	18%	263,885.07	283	71,657,792.19	71,921,677.26
0670 of 10/12/1993	00272 of 11/08/1993	3901.20.00	3,591,074.10	1,113,232.97	4,704,307.07	18%	846,775.27	265	160,995,480.40	161,842,255.68
1073 of 21/03/1994	00773 of 14/12/1993	3901.20.00	3,397,648.00	1,053,270.88	4,450,918.88	18%	801,165.40	262	143,538,097.57	144,339,262.97
1074 of 21/03/1994	00821 of 23/12/1993	3901.20.00	7,361,571.00	2,282,087.01	9,643,658.01	18%	1,735,858.44	262	310,999,225.48	312,735,083.93
1256 of 16/11/1994	01683 of 26/09/1994	3901.20.00	2,360,878.20	472,175.64	2,833,053.84	18%	509,949.69	254	77,977,796.85	78,487,746.54
0994 of 15/12/1994	01881 of 23/11/1994	3901.20.00	3,073,694.90	614,738.98	3,688,433.88	18%	663,918.10	253	99,530,907.40	100,194,825.50
1165 of 15/03/1995	01979 of 21/12/1994	3901.20.00	1,557,352.90	311,470.58	1,868,823.48	18%	336,388.23	250	47,520,798.28	47,857,186.51
2101 of 29/03/1995	02180 of 23/02/1995	3901.20.00	2,537,352.60	507,470.52	3,044,823.12	18%	548,068.16	250	77,424,340.41	77,972,408.57
0522 of 21/04/1995	02180 of 23/02/1995	3901.20.00	2,522,715.93	504,543.19	3,027,259.12	18%	544,906.64	249	75,468,352.53	76,013,259.17
2464 of 29/05/1995	02318 of 03/04/1995	3901.20.00	5,111,245.50	1,022,249.10	6,133,494.60	18%	1,104,029.03	248	149,907,406.04	151,011,435.07
0555 of 22/06/1995	02318 of 03/04/1995	3901.20.00	5,073,396.45	761,009.47	5,834,405.92	15%	875,160.89	247	116,501,180.29	117,376,341.18
1966 of 23/08/1995	02777 of 18/08/1995	3901.20.00	2,862,930.00	429,439.50	3,292,369.50	15%	493,855.43	245	63,189,062.28	63,682,917.71
0453 of 06/09/1995	02777 of 18/08/1995	3901.20.00	2,894,490.10	434,173.52	3,328,663.62	15%	499,299.54	244	62,632,980.35	63,132,279.89
0454 of 06/09/1995	02777 of 18/08/1995	3901.20.00	964,830.00	144,724.50	1,109,554.50	15%	166,433.18	244	20,877,659.40	21,044,092.57
0006 of 02/10/1995	02889 of 26/09/1995	3901.20.00	4,046,823.36	607,023.50	4,653,846.86	15%	698,077.03	243	85,850,946.15	86,549,023.18

Multilayer Film

2%										
Import Entry No.	EPP0 Approval No.	Declared HS Code	Customs Value	Import Duty	Value for VAT	VAT Rate	VAT	Months outstanding	Interest	Total
001572 of 13/07/1992	00056 of 09/04/1992	3920.10.00	112,990.35	39,546.62	152,536.97	18%	27,456.66	282	7,309,641.28	7,337,097.93
001573 of 13/07/1992	00067 of 15/05/1992	3920.10.00	112,461.30	39,361.46	151,822.76	18%	27,328.10	282	7,275,415.65	7,302,743.75
00266 of 14/08/1992	00068 of 15/05/1992	3920.10.00	359,059.48	125,670.82	484,730.30	18%	87,251.45	281	22,773,036.19	22,860,287.64
00267 of 14/08/1992	00068 of 15/05/1992	3920.10.00	497,861.45	174,251.51	672,112.96	18%	120,980.33	281	31,576,430.79	31,697,411.12
01131 of 23/09/1992	00068 of 15/05/1992	3920.10.00	262,458.30	91,860.41	354,318.71	18%	63,777.37	280	16,319,794.22	16,383,571.59
001707 of 12/11/1992	00068 of 15/05/1992	3920.10.00	122,388.30	42,835.91	165,224.21	18%	29,740.36	278	7,314,656.32	7,344,396.68

RBD Stearin and Olein

2%										
Import Entry No.	EPP0 Approval No.	Declared HS Code	Customs Value	Import Duty	Value for VAT	VAT Rate	VAT	Months outstanding	Interest	Total
003 of 07/08/1995	02720 of 08/08/1995	1511.90.90	31,483,090.35	12,593,236.14	44,076,326.49	15%	6,611,448.97	245	845,938,385.61	852,549,834.59
002 of 17/11/1997	05599 of 10/12/1997	1511.90.90	19,430,778.88	5,829,233.66	25,260,012.54	16%	4,041,602.01	219	309,023,253.35	313,064,855.36
0022 of 24/12/1997	05606 of 17/12/1997	1511.90.90	33,893,416.00	10,168,024.80	44,061,440.80	16%	7,049,830.53	217	518,102,811.95	525,152,642.47
0012 of 12/03/1998	05738 of 03/02/1998	1511.90.90	16,498,033.27	4,949,409.98	21,447,443.25	16%	3,431,590.92	214	237,646,962.16	241,078,553.08
006 of 13/04/1998	05853 of 09/03/1998	1511.90.90	17,389,334.87	5,216,800.46	22,606,135.33	16%	3,616,981.65	213	245,574,286.61	249,191,268.27

Total VAT **3,848,122,458.19**