

Basic Ordinances concerning Tax Rates for Tobacco Taxes and Special Tobacco Taxes

O The Tobacco Tax Law (1984, Law No. 72)

(Tax rates)

Article 11 The tax rate for the tobacco tax shall be 3,962 yen per 1,000 cigarettes.

2 Omitted

O The Special Tax Measures Law (1957, Law No. 26)

(Special exceptions concerning tax rates for tobacco taxes)

Article 88 Omitted

2 Omitted

3 Subsequent to July 1, 2006, the tax rate for manufactured tobacco products shipped from a production center or manufactured tobacco received from bonded areas, regardless of the provisions in Article 11, Paragraph 1 of the Tobacco Tax Law, shall be 3,552 yen per 1,000 cigarettes.

4 ~ 6 Omitted

O The Law on Special Provisions concerning the Securing of Revenue Sources Needed for Redemption of Debts Transferred to the General Account (1998, Law No. 137)

(Tax Rates)

Article 8 The tax rate for the special tax on tobacco shall be 820 yen per 1,000 cigarettes.

2.3 Omitted

Basic Ordinance concerning Tax Rates for the Consumption Tax

O The Consumption Tax Law (1988, Law No. 108)

(Tax Rate)

Article 29 The tax rate for the consumption tax shall be four percent.