

Basic Ordinances Concerning Tax Rates for Prefectural and Municipal Tobacco Taxes

The Local Tax Law (1950, Law No.226)

[Prefectural Tobacco Taxes]

(Tax rate for tobacco taxes)

Article 74 (5)

The tax rate for the tobacco tax shall be 898 yen per 1,000 cigarettes.

[Municipal Tobacco Taxes]

(Tax rate for tobacco taxes)

Article 468        The tax rate for tobacco taxes shall be 3,614 yen per 1,000 cigarettes.

Supplementary Provisions

(Special exceptions to the tax rate for the prefectural tobacco tax)

Article 12 (2)

Subsequent to July 1, 2006, the tax rate for the prefectural tobacco tax on manufactured tobacco sold under Paragraph 1 of Article 74 (2) or sold or consumed, etc. under Paragraph 2 of the same article (hereafter referred to as “sold, etc.”) shall, regardless of the provisions in Article 74 (5), for the time being, be 1,074 yen per 1,000 cigarettes.

(Special exceptions to the tax rate for the municipal tobacco tax)

Article 30 (2)

Subsequent to July 1, 2006, the tax rate for the municipal tobacco tax on manufactured tobacco products sold under Paragraph 1 of Article 465 or sold or consumed, etc. under Paragraph 2 of the same article (hereafter referred to as “sold, etc.”) shall, regardless of the provisions in Article 468, for the time being, be 3,298 yen per 1,000 cigarettes.

Basic Ordinances concerning the Local Tobacco Tax

The Local Tax Law (1950, Law No.226)

(Tax rates for local consumption taxes)

Article 72 (83)        The local consumption tax shall be set at 25%

- The national consumption tax rate is 4%, so because the local consumption tax rate is 25% of this tax amount, when converted by this consumption tax rate, the effective local consumption tax rate becomes 1%.