Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																								
2403.11.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2403.19	Other																								
2403.19.100	1 Pipe tobacco	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2403.19.200	2 Other	3.4%	B5		2.8%	2.3%	1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2403.99	Other																								
2403.99.200	Other																								
	2 Other																								
	- Heat-not-burn tobacco products	3.4%	B5		2.8%	2.3%	1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION V MINERAL PRODUCTS																								
	Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement																								
25.01																									
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water																								
2501000.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with apertures of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10		0.45 yen/kg	0.41 yen/kg	0.36 yen/kg	0.32 yen/kg	0.27 yen/kg	0.23 yen/kg	0.18 yen/kg	0.14 yen/kg	0.09 yen/kg	0.05 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free