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	As from 19th year
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences																						
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																						
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	29.8%	B10		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																						
240319.100	1 Pipe tobacco	29.8%	B10		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
240319.200	2 Other	3.4%	B5		1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
2403.99	Other																						
240399.200	2 Other																						
	- Heat-not-burn tobacco products	3.4%	B5		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		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																						
250100.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10		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
	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																						
	Chapter 29 Organic chemicals																						
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																						
	Other polyhydric alcohols																						
290544.000	D-glucitol (sorbitol)	17.0%	B10	S	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																						
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																						
291814.000	Citric acid	6.5%	B5		3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2918.15	Salts and esters of citric acid																						
291815.010	1 Calcium citrate	6.5%	B5		3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations																						