

3103: Importation of Tobacco

Anyone intending to import tobacco, including cigarettes and cigars, for sale is required to file registration as a Specified Wholesaler with the Ministry of Finance.

When an entrant imports tobacco as accompanied or unaccompanied goods for personal use and the quantity exceeds the tax-free allowance, a custom duty and others are levied. The tariff schedule is below.

Types of tobacco	Customs duty	Tobacco tax/Special tobacco tax	Consumption tax/Domestic consumption tax
Cigarette	Temporary rate: tax-free	15,000yen/1,000 cigarettes *Note 1	— *Note 2
Pipe	Conventional rate: 29.8% General rate:35%	15,244yen/kg *Note 3	10%
Cigar	Conventional rate: 16% General rate:20%		10%
Heat-Not-Burn	Conventional rate: 3.4% General rate:4%		10%

*Note 1 Due to exceptional treatment of rate on tobacco tax and others on cigarettes imported by entrants.

*Note 2 The cigarettes to which the above exceptional treatment rate is applied are free of consumption taxes.

*Note 3 Please refer to Tobacco Tax Law Article 12 for how to convert Pipe, Cigar and Heat-NotBurn to Cigarette.