

"ANNEX A"

Brand Name	Source	BEFORE THE SURVEY		AFTER THE SURVEY				Recommended Excise Tax Rate [(b) or (f), whichever is higher] (g)
		Suggested/ Current Net Retail Price (a)	Existing Excise Tax Rate (b)	Average Current Retail Price (including VAT and Excise Tax) (c)	VAT (d)	Average Current Net Retail Price (excluding VAT and excise Tax) (e) = (c)- [(d)+(b)]	Applicable Excise Tax Rate per Sec. 145 of NIRC, as amended by RR 17-99 (f)	
Astro Menthol 100's	Local	4.11	1.12	7.52	0.68	5.72	5.60	5.60
Astro Filter KS	Local	4.11	1.12	7.61	0.69	5.80	5.60	5.60
Astro Menthol KS	Local	4.34	1.12	7.85	0.71	6.02	5.60	5.60
Capri Slims Lts. M	Imported	9.90	8.96	52.17	4.74	38.47	13.44	13.44
Cima	Imported	24.74	13.44	42.25	3.84	24.97	13.44	13.44
DJ Mix Lemon	Imported	Data Not Available	13.44	49.50	4.50	31.56	13.44	13.44
DJ Mix Strawberry	Imported	Data Not Available	13.44	49.50	4.50	31.56	13.44	13.44
Dunhill International	Imported	Data Not Available		72.50	6.59	65.91	13.44	13.44
Dunhill Menthol	Imported	Data Not Available		71.25	6.48	64.77	13.44	13.44
Esse	Imported	24.74	13.44	45.25	4.11	27.70	13.44	13.44
L & M FK	Local	6.25	5.60	16.16	1.47	9.09	8.96	8.96
Lucky Strike Filter	Imported	9.90	8.96	22.54	2.05	11.53	13.44	13.44
Lucky Strike Lts.	Imported	9.90	8.96	22.61	2.06	11.59	13.44	13.44
Lucky Strike M Lts.	Imported	9.90	8.96	21.23	1.93	10.34	13.44	13.44
Memphis F KS	Local	4.11	1.12	7.74	0.70	5.92	5.60	5.60
Memphis M	Local	4.34	1.12	7.97	0.72	6.13	5.60	5.60
Mighty 100's	Local	2.99	1.12	6.26	0.57	4.57	1.12	1.12
Mighty 85's	Local	3.08	1.12	6.00	0.55	4.33	1.12	1.12
Mild Seven Charcoal F HP	Imported	25.65	13.44	47.81	4.35	30.02	13.44	13.44
Mild Seven Charcoal F SP	Imported	25.65	13.44	39.51	3.59	22.48	13.44	13.44
Mild Seven Lights	Imported	25.65	13.44	40.43	3.68	23.31	13.44	13.44
Nise	Imported	Data Not Available		11.30	1.03	10.27	13.44	13.44
Parliament	Imported	Data Not Available		83.75	7.61	76.14	13.44	13.44
This Plus	Imported	24.74	13.44	42.00	3.82	24.74	13.44	13.44
Time Filter	Imported	27.47	13.44	42.00	3.82	24.74	13.44	13.44
West Formula Lts.	Imported	Data Not Available		50.00	4.55	45.45	13.44	13.44
West Full Flavor	Imported	Data Not Available		55.00	5.00	50.00	13.44	13.44
West Ice	Imported	Data Not Available		52.50	4.77	47.73	13.44	13.44
West Lts.	Imported	Data Not Available		49.50	4.50	45.00	13.44	13.44