



# **ASEAN Japan Comprehensive Economic Partnership**

## **Annex 1 Part 12**

### **DEZAN SHIRA & ASSOCIATES**

Corporate Establishment, Tax, Accounting & Payroll Throughout Asia

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Dezan Shira & Associates is a specialist foreign direct investment practice, providing corporate establishment, business advisory, tax advisory and compliance, accounting, payroll, due diligence and financial review services to multinationals investing in emerging Asia.

Part 12

Section 1

Notes for Schedule of Japan

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of Japan, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in sixteen (16) equal annual instalments from the Base Rate to free;
- (f) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;
- (g) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of Japan, in Section 2 of this Part; and

- (h) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (g).

2. The terms and conditions in the following note indicated with (a) through (bb) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of Japan, in Section 2 of this Part.

- (a) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 3.8 per cent;
- (b) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 3.9 per cent;
- (c) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 4.0 per cent;
- (d) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 4.2 per cent;
- (e) The rate of customs duty shall be reduced in eight (8) equal annual instalments from the Base Rate to 5.0 per cent;
- (f) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.0 per cent;
- (g) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.3 per cent;
- (h) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.9 per cent;
- (i) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.0 per cent;

- (j) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.2 per cent;
- (k) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.4 per cent;
- (l) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.6 per cent;
- (m) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.7 per cent;
- (n) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 7.2 per cent;
- (o) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 7.4 per cent;
- (p) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 7.8 per cent;
- (q) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 8.0 per cent;
- (r) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 9.0 per cent;
- (s) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 9.3 per cent;
- (t) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.0 per cent;
- (u) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.6 per cent;

- (v) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 12.5 per cent;
- (w) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 15.0 per cent;
- (x) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 20.0 per cent;
- (y) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from 24 yen per kilogram to 12 yen per kilogram;
- (z) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from 8.50 yen per kilogram to 4.20 yen per kilogram;
- (aa) The rate of customs duty shall be reduced in accordance with the following:
  - (i) 8.2 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the date of entry into force of this Agreement;
  - (ii) 7.9 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the second year;
  - (iii) 7.5 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the third year;
  - (iv) 7.2 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the fourth year;
  - (v) 6.9 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the fifth year;

- (vi) 6.6 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the sixth year;
  - (vii) 6.3 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the seventh year;
  - (viii) 6.0 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the eighth year;
  - (ix) 5.6 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the ninth year;
  - (x) 5.3 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the tenth year; and
  - (xi) 5.0 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the eleventh year; or
- (bb) The rate of customs duty shall be as follows:
- (i) the rate of customs duty shall be reduced as follows:
    - (1) 27.9 per cent or 21.56 yen per kilogram, whichever is the greater, as from the date of entry into force of this Agreement;
    - (2) 26.1 per cent or 20.13 yen per kilogram, whichever is the greater, as from the first day of the second year;
    - (3) 24.2 per cent or 18.69 yen per kilogram, whichever is the greater, as from the first day of the third year;

- (4) 22.4 per cent or 17.25 yen per kilogram, whichever is the greater, as from the first day of the fourth year;
  - (5) 20.5 per cent or 15.81 yen per kilogram, whichever is the greater, as from the first day of the fifth year;
  - (6) 18.6 per cent or 14.38 yen per kilogram, whichever is the greater, as from the first day of the sixth year;
  - (7) 16.8 per cent or 12.94 yen per kilogram, whichever is the greater, as from the first day of the seventh year;
  - (8) 14.9 per cent or 11.50 yen per kilogram, whichever is the greater, as from the first day of the eighth year;
  - (9) 13.0 per cent or 10.06 yen per kilogram, whichever is the greater, as from the first day of the ninth year;
  - (10) 11.2 per cent or 8.63 yen per kilogram, whichever is the greater, as from the first day of the tenth year; and
  - (11) 9.3 per cent or 7.19 yen per kilogram, whichever is the greater, as from the first day of the eleventh year; and
- (ii) notwithstanding subparagraph (i), the rate of customs duty shall be 50 per cent if the specific duty under subparagraph (i) is greater than 50 per cent.

3. Paragraph 1 of Part 1 shall not apply to the case of customs duties on originating goods classified under subheading 0703.10 of the HS, derived from the difference between the value for customs duty and the value specified in Column 3 in the Schedule of Japan in this Part.

4. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

5. In cases where its most-favoured-nation applied rate of customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with this Part on the originating good which is classified under the same tariff line as that particular good, Japan shall apply the lower rate with respect to that originating good.



Section 2  
Schedule of Japan

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 1	Live animals			
01.01	Live horses, asses, mules and hinnies.			
0101.10	- Pure-bred breeding animals:			
	Horses:			
	Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a Cabinet Order		A	
	Other:			
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A	
	Other		X	
	Asses, mules and hinnies		A	
0101.90	- Other:			
	Horses:			
	Certified as being those other than "light-breed horses" in accordance with the provisions of a Cabinet Order		A	
	Other:			
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A	
	Other		X	
	Asses, mules and hinnies		A	
01.02	Live bovine animals.			
0102.10	- Pure-bred breeding animals		A	
0102.90	- Other:			
	Buffaloes		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
01.03	Live swine.			
0103.10	- Pure-bred breeding animals		A	
	- Other:			
0103.91	-- Weighing less than 50 kg	8.5%	C	
0103.92	-- Weighing 50 kg or more		X	
01.04	Live sheep and goats.		A	
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		A	
01.06	Other live animals.		A	
Chapter 2	Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.		X	
02.02	Meat of bovine animals, frozen.		X	
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other		X	
0203.12	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other		X	
0203.19	-- Other:			
	Of wild boars		A	
	Other		X	
	- Frozen:			
0203.21	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other		X	
0203.22	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
0203.29	-- Other:			
	Of wild boars		A	
	Other		X	
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A	
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		A	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	- Of bovine animals, fresh or chilled:			
	Cheek meat and head meat	50%	C	
	Other:			
	Internal organs and tongues	12.8%	C	
	Other	21.3%	C	
	- Of bovine animals, frozen:			
0206.21	-- Tongues	12.8%	C	
0206.22	-- Livers	12.8%	C	
0206.29	-- Other:			
	Cheek meat and head meat	50%	C	
	Other:			
	Internal organs	12.8%	C	
	Other	21.3%	C	
0206.30	- Of swine, fresh or chilled:			
	Of wild boars		A	
	Other:			
	Internal organs	8.5%	C	
	Other		X	
	- Of swine, frozen:			
0206.41	-- Livers:			
	Of wild boars		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	8.5%	C	
0206.49	-- Other:			
	Of wild boars		A	
	Other:			
	Internal organs	8.5%	C	
	Other		X	
0206.80	- Other, fresh or chilled		A	
0206.90	- Other, frozen		A	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species <i>Gallus domesticus</i> :			
0207.11	-- Not cut in pieces, fresh or chilled	11.9%	C	
0207.12	-- Not cut in pieces, frozen	11.9%	C	
0207.13	-- Cuts and offal, fresh or chilled:			
	Legs with bone in	8.5%	C	
	Other	11.9%	C	
0207.14	-- Cuts and offal, frozen:			
	Livers		A	
	Other:			
	Legs with bone in	8.5%	C	
	Other	11.9%	C	
	- Of turkeys:			
0207.24	-- Not cut in pieces, fresh or chilled		A	
0207.25	-- Not cut in pieces, frozen		A	
0207.26	-- Cuts and offal, fresh or chilled		A	
0207.27	-- Cuts and offal, frozen		A	
	- Of ducks, geese or guinea fowls:			
0207.32	-- Not cut in pieces, fresh or chilled:			
	Of ducks	9.6%	B7	
	Other		A	
0207.33	-- Not cut in pieces, frozen		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0207.34	-- Fatty livers, fresh or chilled		A	
0207.35	-- Other, fresh or chilled:			
	Of ducks	9.6%	B7	
	Other		A	
0207.36	-- Other, frozen		A	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	- Meat of swine:			
0210.11	-- Hams, shoulders and cuts thereof, with bone in		X	
0210.12	-- Bellies (streaky) and cuts thereof		X	
0210.19	-- Other		X	
0210.20	- Meat of bovine animals		X	
	- Other, including edible flours and meals of meat and meat offal:			
0210.91	-- Of primates		A	
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	B7	
0210.93	-- Of reptiles (including snakes and turtles)		A	
0210.99	-- Other:			
	Of swine		X	
	Of bovine animals		X	
	Other	4.2%	C	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
0301.10	- Ornamental fish:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Carp and gold-fish	3.5%	B5	
	Other		A	
	- Other live fish:			
0301.91	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):			
	Fry for fish culture		A	
	Other	3.5%	B7	
0301.92	-- Eels ( <i>Anguilla spp.</i> ):			
	Fry for fish culture		A	
	Other	3.5%	C	
0301.93	-- Carp:			
	Fry for fish culture		A	
	Other	3.5%	B7	
0301.99	-- Other:			
	Fry for fish culture		A	
	Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other	3.5%	C	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0302.11	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3.5%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.12	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	3.5%	C	
0302.19	-- Other  - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	3.5%	C	
0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3.5%	B10	
0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B10	
0302.23	-- Sole ( <i>Solea spp.</i> )	3.5%	B10	
0302.29	-- Other  - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:	3.5%	B5	
0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	3.5%	C	
0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	3.5%	C	
0302.33	-- Skipjack or stripe-bellied bonito	3.5%	C	
0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )	3.5%	C	
0302.35	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	3.5%	C	
0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3.5%	C	
0302.39	-- Other	3.5%	C	
0302.40	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		X	
0302.50	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes  - Other fish, excluding livers and roes:		X	
0302.61	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of <i>Sardinops spp.</i>		X	
	Other	3.5%	B10	
0302.62	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B10	
0302.63	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B10	
0302.64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0302.65	-- Dogfish and other sharks		A	
0302.66	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B10	
0302.69	-- Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip and sea breams		A	
	Other:			
	Fugu	3.5%	B10	
	Other	3.5%	C	
0302.70	- Livers and roes:			
	Hard roes of Nishin ( <i>Clupea spp.</i> )	5.6%	B10	
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other	3.5%	C	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	3.5%	C	
0303.19	-- Other	3.5%	C	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other salmonidae, excluding livers and roes:			
0303.21	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3.5%	C	
0303.22	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	3.5%	C	
0303.29	-- Other	3.5%	C	
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0303.31	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3.5%	B7	
0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B10	
0303.33	-- Sole ( <i>Solea spp.</i> )	3.5%	B7	
0303.39	-- Other	3.5%	B5	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	3.5%	C	
0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	3.5%	C	
0303.43	-- Skipjack or stripe-bellied bonito	3.5%	C	
0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )	3.5%	C	
0303.45	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	3.5%	C	
0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3.5%	C	
0303.49	-- Other	3.5%	C	
0303.50	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		X	
0303.60	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes		X	
	- Other fish, excluding livers and roes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.71	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):  Of <i>Sardinops spp.</i>  Other		X  B7	
0303.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B10	
0303.73	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B10	
0303.74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0303.75	-- Dogfish and other sharks		A	
0303.76	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B7	
0303.77	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	3.5%	B10	
0303.78	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ):  Of <i>Merluccius spp.</i>  Of <i>Urophycis spp.</i>		X  B10	
0303.79	-- Other:  Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> and <i>Theragra spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )  Other:  Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip, sea breams and Shishamo  Other:  Billfish, swordfish, Spanish mackerel, hairtails and Mero ( <i>Dissostichus spp.</i> )  Fugu, Menuke ( <i>Sebastes spp.</i> ) and sable fish  Other		X  A  C  B10  B5	
0303.80	- Livers and roes:  Hard roes of Nishin ( <i>Clupea spp.</i> )			
		4%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other	3.5%	C	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10	- Fresh or chilled:			
	Fillets:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other	3.5%	C	
	Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip, sea breams, and dogfish and other sharks		A	
	Other	3.5%	C	
0304.20	- Frozen fillets:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other:			
	Tunas (of the genus <i>Thunnus</i> ), billfish, swordfish and Mero ( <i>Dissostichus spp.</i> )	3.5%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0304.90	<p>Other</p> <p>- Other:</p> <p>Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i>, <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>, <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)</p> <p>Other:</p> <p>Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip, sea breams, Shishamo, and dogfish and other sharks</p> <p>Other:</p> <p>Bluefin tunas (<i>Thunnus thynnus</i>), Itoyori (surimi), and Southern bluefin tunas (<i>Thunnus maccoyii</i>)</p> <p>Fugu</p> <p>Other</p>	<p>3.5%</p> <p>3.5%</p> <p>3.5%</p> <p>3.5%</p>	<p>B5</p> <p>X</p> <p>A</p> <p>C</p> <p>B10</p> <p>B5</p>	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10	- Flours, meals and pellets of fish, fit for human consumption		X	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:			
	Hard roes of Nishin ( <i>Clupea spp.</i> ) other than Nishin roes on the tangles	8.4%	B7	
	Hard roes of Salmonidae	3.5%	B7	
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Nishin roes on the tangles	10%	B10	
	Other		A	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			
	Salmonidae	8.4%	R	(f)
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other	10.5%	B10	
	- Smoked fish, including fillets:			
0305.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	10.5%	C	
0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10%	B10	
0305.49	-- Other	10%	B10	
	- Dried fish, whether or not salted but not smoked:			
0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0305.59	-- Other:			
	Salmonidae	8.4%	R	(f)
	Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other	10.5%	C	
	- Fish, salted but not dried or smoked and fish in brine:			
0305.61	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		X	
0305.62	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0305.63	-- Anchovies ( <i>Engraulis spp.</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0305.69	-- Other:  Salmonidae  Other	8.4%	R  X	(f)
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.  - Frozen:			
0306.11	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )		A	
0306.12	-- Lobsters ( <i>Homarus spp.</i> )		A	
0306.13	-- Shrimps and prawns		A	
0306.14	-- Crabs:  King crabs( <i>Paralithodes spp.</i> ), snow crabs ( <i>Chionoecetes spp.</i> ), and horsehair crabs  Other	4%  4%	C  B5	
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:  Ebi  Other  - Not frozen:		A  B10	
0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):  Live, fresh or chilled  Other		A  B10	
0306.22	-- Lobsters ( <i>Homarus spp.</i> ):  Live, fresh or chilled  Other		A  B7	
0306.23	-- Shrimps and prawns:  Live, fresh or chilled		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0306.24	Other -- Crabs: Live, fresh or chilled	5% 4%	B5 C	
0306.29	Other -- Other, including flours, meals and pellets of crustaceans, fit for human consumption: Live, fresh or chilled: Ebi Other Other: Ebi Other	10% 7% 5% 10%	R A B10 B7 B10	(f)
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.			
0307.10	- Oysters: Live, fresh, chilled or frozen Other - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	7% 10.5%	R B10	(f)
0307.21	-- Live, fresh or chilled		X	
0307.29	-- Other - Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):		X	
0307.31	-- Live, fresh or chilled	7%	R	(f)
0307.39	-- Other: Frozen Other	7% 10%	R B10	(f)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0307.41	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ): -- Live, fresh or chilled: Mongo ika Other	3.5%	C X	
0307.49	-- Other: Frozen: Mongo ika Other Other	3.5%	C X X	
0307.51	- Octopus ( <i>Octopus spp.</i> ): -- Live, fresh or chilled	7%	R	(f)
0307.59	-- Other: Frozen Other	7% 10%	B7 B7	
0307.60	- Snails, other than sea snails: Live, fresh, chilled or frozen Other	7% 10%	B10 B10	
0307.91	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: -- Live, fresh or chilled: Live aquatic invertebrates other than crustaceans or molluscs Adductors of shellfish Cuttle fish and squid: Mongo ika Other Other: Hard clam Other:	3.5% 3.5%	A X C X C	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0307.99	Akagai ((bloody clam), live), sea urchins, abalone, baby clam and fresh water clam	7%	R	(f)
	Jellyfish	7%	B7	
	Other:			
	Molluscs		X	
	Other	7%	B10	
	-- Other:			
	Frozen:			
	Adductors of shellfish		X	
	Cuttle fish and squid:			
	Mongo ika	3.5%	C	
	Other		X	
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins	7%	R	(f)
	Jellyfish	7%	B7	
	Other	7%	B10	
	Other:			
	Hard clam	3.5%	C	
	Other:			
	Abalone	7%	B10	
	Baby clam and fresh water clam	7%	R	(f)
	Other		X	
	Other:			
	Adductors of shellfish, cuttle fish and squid		X	
	Sea urchins, jellyfish and sea cucumbers:			
Sea urchins	7%	R	(f)	
Jellyfish	7%	B7		
Other	7%	B10		
Other:				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Hard clam, salted or in brine	5.3%	B10	
	Other:			
	Hard clam, dried	10%	B10	
	Other		X	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10	- Of a fat content, by weight, not exceeding 1%:			
	Sterilised, frozen or treated appropriate to preserve		X	
	Other	21.3%	C	
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:			
	Sterilised, frozen or treated appropriate to preserve		X	
	Other	21.3%	C	
0401.30	- Of a fat content, by weight, exceeding 6%:			
	Sterilised, frozen or treated appropriate to preserve; other cream of a fat content, by weight, of 13% or more (other than sterilised, frozen or treated appropriate to preserve)		X	
	Other	21.3%	C	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		X	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21	-- Not containing added sugar or other sweetening matter		X	
0402.29	-- Other		X	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0402.91	-- Not containing added sugar or other sweetening matter:  Of a fat content, by weight, exceeding 7.5%:  Whipped cream in pressurised containers  Other  Other	25.5%	C  X  X	
0402.99	-- Other:  Of a fat content, by weight, exceeding 8%:  Whipped cream in pressurised containers  Other  Other	25.5%	C  X  X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	- Yogurt:  Frozen, treated appropriate to preserve or containing added sugar or other sweetening matter or flavoured or containing added fruits or nuts, excluding frozen yogurt  Other:  Frozen yogurt:  Containing added sugar or other sweetening matter, in immediate packing, of a content not exceeding 10 kg  Other  Other	26.3%  29.8%  21.3%	X  C  C  C	
0403.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Sterilised, frozen, treated appropriate to preserve, concentrated, or containing added sugar or other sweetening matter or flavoured or containing added fruits or nuts		X	
	Other	21.3%	C	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:			
	Sterilised, frozen, treated appropriate to preserve, concentrated or containing added sugar or other sweetening matter		X	
	Other	21.3%	C	
0404.90	- Other:			
	Sterilised, frozen, treated appropriate to preserve, concentrated, containing added sugar or other sweetening matter		X	
	Other	21.3%	C	
04.05	Butter and other fats and oils derived from milk; dairy spreads.		X	
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:			
	A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg	22.4%	C	
	Other		X	
0406.20	- Grated or powdered cheese, of all kinds:			
	Of processed cheese	40%	C	
	Other	26.3%	C	
0406.30	- Processed cheese, not grated or powdered	40%	C	
0406.40	- Blue-veined cheese		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0406.90	- Other cheese		X	
0407.00	Birds' eggs, in shell, fresh, preserved or cooked:			
	For hatching		A	
	Other:			
	Fresh, chilled or frozen	17%	C	
	Other	21.3%	C	
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	- Egg yolks:			
0408.11	-- Dried	18.8%	R	(h)
0408.19	-- Other		X	
	- Other:			
0408.91	-- Dried	21.3%	R	(m)
0408.99	-- Other	21.3% or 51 yen/kg, whichever is the greater	C	
0409.00	Natural honey.	25.5%	C	
0410.00	Edible products of animal origin, not elsewhere specified or included.		A	
Chapter 5	Products of animal origin, not elsewhere specified or included		A	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A	
Chapter 7	Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.		A	
0702.00	Tomatoes, fresh or chilled.	3%	B10	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	Onions:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Not more than 67 yen/kg in value for customs duty	8.5%	R	(f)
	More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	R	(aa)
	More than 73.70 yen/kg in value for customs duty		A	
	Shallots		A	
0703.20	- Garlic	3%	B10	
0703.90	- Leeks and other alliaceous vegetables:			
	Welsh onions ( <i>Allium fistulosum</i> L.)	3%	B5	
	Other		A	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10	- Cauliflowers and headed broccoli		A	
0704.20	- Brussels sprouts		A	
0704.90	- Other:			
	Broccoli		A	
	Other	3%	B7	
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.			
	- Lettuce:			
0705.11	-- Cabbage lettuce (head lettuce)	3%	B7	
0705.19	-- Other	3%	B7	
	- Chicory:			
0705.21	-- Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )		A	
0705.29	-- Other		A	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0706.10	- Carrots and turnips	3%	B7	
0706.90	- Other:			
	Burdock		A	
	Other	3%	B7	
0707.00	Cucumbers and gherkins, fresh or chilled.	3%	B7	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A	
07.09	Other vegetables, fresh or chilled.			
0709.10	- Globe artichokes		A	
0709.20	- Asparagus		A	
0709.30	- Aubergines (egg-plants)	3%	B10	
0709.40	- Celery other than celeriac		A	
	- Mushrooms and truffles:			
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A	
0709.52	-- Truffles		A	
0709.59	-- Other:			
	Shiitake mushrooms		X	
	Other		A	
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
	Sweet peppers (Large bell type)	3%	B10	
	Other	3%	B5	
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3%	B7	
0709.90	- Other:			
	Sweet corn	6%	B7	
	Other		A	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes	8.5%	B10	
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas ( <i>Pisum sativum</i> )	8.5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0710.22	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	8.5%	B10	
0710.29	-- Other:			
	Green soya beans	6%	B5	
	Other	8.5%	B10	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5	
0710.40	- Sweet corn	10.6%	B10	
0710.80	- Other vegetables:			
	Burdock	12%	B10	
	Other:			
	Broccoli	6%	B10	
	Other	6%	B5	
0710.90	- Mixtures of vegetables:			
	Chiefly consisting of sweet corn	10.6%	B10	
	Other	6%	B5	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives		A	
0711.30	- Capers	9%	B10	
0711.40	- Cucumbers and gherkins	9%	B10	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B10	
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables:			
	Aubergines (egg-plants), weighing not more than 20 g per piece, scallion and bracken	6%	B10	
	Other:			
	Burdock	12%	B10	
	Other	9%	B10	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	- Onions	9%	R	(f)
	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:			
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	9%	B10	
0712.32	-- Wood ears ( <i>Auricularia spp.</i> )		A	
0712.33	-- Jelly fungi ( <i>Tremella spp.</i> )		A	
0712.39	-- Other:			
	Shiitake mushrooms		X	
	Other		A	
0712.90	- Other vegetables; mixtures of vegetables:			
	Sweet corn:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other	9 yen/kg	B10	
	Other:			
	Potatoes whether or not cut or sliced but not further prepared	12.8%	B10	
	Other:			
	Bamboo shoots	9%	B7	
	Other	9%	B10	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas ( <i>Pisum sativum</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0713.20	- Chickpeas (garbanzos)		A	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A	
0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )		X	
0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.39	-- Other:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.40	- Lentils		A	
0713.50	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0714.90	Frozen	12%	R	(a)
	Other	12.8%	R	(c)
	- Other:			
	Frozen:			
	Taros	10%	B10	
	Other	12%	B10	
	Other	9%	B10	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons			
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		A	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds:			
0802.11	-- In shell		A	
0802.12	-- Shelled		A	
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):			
0802.21	-- In shell		A	
0802.22	-- Shelled		A	
	- Walnuts:			
0802.31	-- In shell	10%	B10	
0802.32	-- Shelled	10%	B10	
0802.40	- Chestnuts ( <i>Castanea spp.</i> )	9.6%	C	
0802.50	- Pistachios		A	
0802.90	- Other:			
	Betel nuts, macadamia nuts and pecans		A	
	Other	12%	B10	
0803.00	Bananas, including plantains, fresh or dried:			
	Fresh:			
	If imported during the period from 1st April to 30th September	20%	R	(t)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	If imported during the period from 1st October to 31st March	25%	R	(x)
	Dried		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	- Dates		A	
0804.20	- Figs	6%	B10	
0804.30	- Pineapples:			
	Fresh	17%	C	
	Dried	7.2%	R	(f)
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges:			
	If imported during the period from 1st June to 30th November	16%	R	(f)
	If imported during the period from 1st December to 31st May	32%	R	(t)
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	R	(g)
0805.40	- Grapefruit	10%	B10	
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A	
0805.90	- Other:			
	Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A	
	Other	17%	R	(g)
08.06	Grapes, fresh or dried.			
0806.10	- Fresh:			
	If imported during the period from 1st March to 31st October	17%	B10	
	If imported during the period from 1st November to the last day of February	7.8%	B10	
0806.20	- Dried		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11	-- Watermelons	6%	B7	
0807.19	-- Other	6%	B10	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples	17%	B10	
0808.20	- Pears and quinces	4.8%	B10	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B10	
0809.20	- Cherries	8.5%	B10	
0809.30	- Peaches, including nectarines	6%	B10	
0809.40	- Plums and sloes	6%	B10	
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B10	
0810.20	- Raspberries, blackberries, mulberries and loganberries		A	
0810.30	- Black, white or red currants and gooseberries		A	
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		A	
0810.50	- Kiwifruit	6.4%	B10	
0810.60	- Durians		A	
0810.90	- Other:			
	Rambutan, passion-fruit, litchi and carambola (star-fruit)		A	
	Other	6%	B5	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10	- Strawberries:			
	Containing added sugar	9.6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	12%	B10	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A	
0811.90	- Other:			
	Containing added sugar:			
	Pineapples	23.8%	C	
	Berries		A	
	Sour cherries	13.8%	B10	
	Peaches and pears	7%	B10	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	12%	B10	
	Other	12%	B10	
	Other:			
	Pineapples	23.8%	C	
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop, litchi, berries and camucamu		A	
	Peaches and pears	7%	B10	
	Other	12%	B10	
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10	- Cherries	17%	R	(g)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0812.90	- Other:  Bananas:  If imported during the period from 1st April to 30th September  If imported during the period from 1st October to 31st March  Oranges:  If imported during the period from 1st June to 30th November  If imported during the period from 1st December to 31st May  Grapefruit  Other:  Lemons and limes, excluding those provisionally preserved in preservative solutions  Chestnuts  Other:  Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi  Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids  Other	20%  25%  16%  32%  10%  9.6%  12%  17%  12%	C  C  R  R  B10  A  C  B10  R  B10	(f)  (t)
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10	- Apricots	9%	B10	
0813.20	- Prunes		A	
0813.30	- Apples	9%	B10	
0813.40	- Other fruit:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Berries, papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambooo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi and kehapi		A	
0813.50	Other - Mixtures of nuts or dried fruits of this Chapter:	9%	B10	
	Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts and macadamia nuts) or dried fruits of subheadings 0813.10 to 0813.40		A	
0814.00	Other Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	12%	B10	
			A	
Chapter 9	Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	- Coffee, not roasted:			
0901.11	-- Not decaffeinated		A	
0901.12	-- Decaffeinated		A	
	- Coffee, roasted:			
0901.21	-- Not decaffeinated	12%	C	
0901.22	-- Decaffeinated	12%	R	(t)
0901.90	- Other		A	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17%	R	(g)
0902.20	- Other green tea (not fermented):			
	Waste, unfit for beverage		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0902.30	Other - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:	17%	R	(g)
	Black tea	12%	B10	
0902.40	Other - Other black tea (fermented) and other partly fermented tea:	17%	R	(g)
	Waste, unfit for beverage		A	
	Other:			
	Black tea		A	
	Other	17%	R	(g)
0903.00	Maté.	12%	B10	
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .		A	
0905.00	Vanilla.		A	
09.06	Cinnamon and cinnamon-tree flowers.		A	
0907.00	Cloves (whole fruit, cloves and stems).		A	
09.08	Nutmeg, mace and cardamoms.		A	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
0910.10	- Ginger:			
	Provisionally preserved in brine, in sulphur water or in other preservative solutions	9%	B7	
	Other		A	
0910.20	- Saffron		A	
0910.30	- Turmeric (curcuma)		A	
0910.40	- Thyme; bay leaves		A	
0910.50	- Curry	7.2%	B7	
	- Other spices:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter		A	
0910.99	-- Other		A	
Chapter 10	Cereals			
10.01	Wheat and meslin.		X	
1002.00	Rye.		A	
1003.00	Barley.		X	
1004.00	Oats.		A	
10.05	Maize (corn).			
1005.10	- Seed		A	
1005.90	- Other:			
	Popcorn, corn which is explosive with heating under normal air pressure		A	
	Other:			
	For feeding purposes		A	
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.			
	Other		X	
10.06	Rice.		X	
1007.00	Grain sorghum.		A	
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10	- Buckwheat:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other	9%	B7	
1008.20	- Millet		A	
1008.30	- Canary seed		A	
1008.90	- Other cereals:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Triticale		X	
	Other		A	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
1101.00	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.			
1102.10	- Rye flour	15%	B10	
1102.20	- Maize (corn) flour	21.3%	C	
1102.30	- Rice flour		X	
1102.90	- Other:			
	Barley flour and triticale flour		X	
	Other	21.3%	B10	
11.03	Cereal groats, meal and pellets.			
	- Groats and meal:			
1103.11	-- Of wheat		X	
1103.13	-- Of maize (corn)	21.3%	C	
1103.19	-- Of other cereals:			
	Of barley, triticale or rice		X	
	Of oats	12%	B10	
	Other	17%	B10	
1103.20	- Pellets:			
	Of wheat, rice, barley or triticale		X	
	Of oats	12%	B10	
	Of maize (corn)	21.3%	B10	
	Other	17%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
	- Rolled or flaked grains:			
1104.12	-- Of oats	12%	B10	
1104.19	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Of maize (corn)	21.3%	B10	
	Other	17%	B10	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats	12%	B10	
1104.23	-- Of maize (corn):			
	Intended for use in the manufacture of cornflakes	16.2%	B10	
	Other	18%	B10	
1104.29	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Other	17%	B10	
1104.30	- Germ of cereals, whole, rolled, flaked or ground	17%	C	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	R	(j)
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10	- Of the dried leguminous vegetables of heading 07.13	13.6%	C	
1106.20	- Of sago or of roots or tubers of heading 07.14:			
	Of manioc:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A	
	Other	15%	C	
	Other	21.3%	R	(m)
1106.30	- Of the products of Chapter 8:  Flour, meal and powder of bananas:  For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A	
	Other	15%	B10	
	Other	15%	B10	
11.07	Malt, whether or not roasted.		X	
11.08	Starches; inulin.		X	
1109.00	Wheat gluten, whether or not dried.		X	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
1201.00	Soya beans, whether or not broken.		A	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10	- In shell:  For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.		A	
	Other		X	
1202.20	- Shelled, whether or not broken:  For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
1203.00	Copra.		A	
1204.00	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.		A	
1206.00	Sunflower seeds, whether or not broken.		A	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A	
12.09	Seeds, fruit and spores, of a kind used for sowing.		A	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		A	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		A	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.10	- Locust beans, including locust bean seeds		A	
1212.20	- Seaweeds and other algae:			
	Edible seaweeds and other algae, fresh, chilled, frozen or dried:			
	Formed into rectangular (including square) papery sheets not more than 430 cm <sup>2</sup> per piece		X	
	<i>Porphyra spp.</i> and other seaweeds mixed with <i>Porphyra spp.</i>		X	
	Other:			
	Hijiki ( <i>Hijikia fusiformis</i> )	10.5%	R	(q)
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:  <i>Gloiopeltis spp., Porphyra spp., Enteromorpha spp., Monostroma spp., Kjellmaniella spp. or Laminaria spp.:</i>  Of <i>Gloiopeltis spp.</i>  Other  Other		A   B10  A	
1212.30	- Apricot, peach (including nectarine) or plum stones and kernels  - Other:		A	
1212.91	-- Sugar beet	3.5%	A	
1212.99	-- Other:  Tubers of konnyaku ( <i>Amorphophalus</i> ), whether or not cut, dried or powdered  Other		X  A	
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		A	
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		A	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts			
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		A	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.  - Vegetable saps and extracts:			
1302.11	-- Opium		A	
1302.12	-- Of liquorice		A	
1302.13	-- Of hops		A	
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone:  Pyrethrum extract	6%	B10	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1302.19	Other -- Other:  Bases for beverage:  Obtained from a single material of vegetable origin  Other  Other	10%    16.5%	A    B10  C  A	
1302.20	- Pectic substances, pectinates and pectates  - Mucilages and thickeners, whether or not modified, derived from vegetable products:		A  A	
1302.31	-- Agar-agar		X	
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A	
1302.39	-- Other		A	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included			
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10	- Bamboos		A	
1401.20	- Rattans		A	
1401.90	- Other:  Rushes, Shichitoi ( <i>Cyperus tegetiformis</i> ) and Wanguru ( <i>Cyperus exaltatus</i> )  Other	8.5%	B10  A	
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.		A	
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
14.04	Vegetable products not elsewhere specified or included.		A	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:  Pig fat:  Of an acid value exceeding 1.3  Other  Other	6.4%	A  X  B10	
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	- Fish-liver oils and their fractions	3.5%	B7	
1504.20	- Fats and oils and their fractions, of fish, other than liver oils	7% or 4.20 yen/kg, whichever is the greater	B10	
1504.30	- Fats and oils and their fractions, of marine mammals:  Whale oil  Other	3.5%	A  B7	
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	B10	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		X	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		X	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		A	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		A	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.  - Sunflower-seed or safflower oil and fractions thereof:			
1512.11	-- Crude oil		X	
1512.19	-- Other  - Cotton-seed oil and its fractions:		X	
1512.21	-- Crude oil, whether or not gossypol has been removed:  Used for the manufacture of canned fish or shellfish for export  Other		A  X	
1512.29	-- Other:  Used for the manufacture of canned fish or shellfish for export  Other		A  X	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		X	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.  - Linseed oil and its fractions:			
1515.11	-- Crude oil		X	
1515.19	-- Other  - Maize (corn) oil and its fractions:		X	
1515.21	-- Crude oil		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1515.29	-- Other		X	
1515.30	- Castor oil and its fractions		A	
1515.40	- Tung oil and its fractions		A	
1515.50	- Sesame oil and its fractions		X	
1515.90	- Other:			
	Oiticica oil, camellia oil, Urushi wax, Haze wax, jojoba oil and their fractions		A	
	Other:			
	Of an acid value exceeding 0.6:			
	Rice bran oil and its fractions	8.50 yen/kg	R	(z)
	Other		X	
	Other		X	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.		A	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10	- Margarine, excluding liquid margarine	29.8%	C	
1517.90	- Other:			
	Mixtures of animal fats and oils and their fractions, not otherwise prepared	6.4%	B5	
	Mixtures of vegetable fats and oils and their fractions, not otherwise prepared	13.20 yen/kg	C	
	Oils of a kind used as mould release	2.9%	B10	
	Shortening	12.8%	C	
	Other	21.3%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		A	
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	- Vegetable waxes		A	
1521.90	- Other:			
	Beeswax	12.8%	R	(k)
	Other		A	
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		X	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations	21.3%	C	
1602.20	- Of liver of any animal:			
	Of bovine animals or swine	21.3%	C	
	Other	6%	C	
	- Of poultry of heading 01.05:			
1602.31	-- Of turkeys:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1602.32	Containing meat or meat offal of bovine animals or swine	21.3%	C	
	Other		A	
	-- Of fowls of the species <i>Gallus domesticus</i> :			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
1602.39	Other:			
	Containing meat or meat offal of bovine animals or swine	21.3%	C	
	Other	6%	R	(f)
	-- Other:			
1602.41	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine	21.3%	C	
	Other	6%	B5	
1602.42	- Of swine:			
	-- Hams and cuts thereof:			
	"Ham" or "bacon", excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weights not less than 10 g, whether or not containing seasonings, spices or similar ingredients		X	
1602.42	Other	20%	C	
	-- Shoulders and cuts thereof:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1602.49	"Ham" or "bacon", excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weights not less than 10 g, whether or not containing seasonings, spices or similar ingredients		X	
	Other -- Other, including mixtures:	20%	C	
1602.50	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other: "Ham" or "bacon", excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weights not less than 10 g, whether or not containing seasonings, spices or similar ingredients		X	
	Other	20%	C	
	- Of bovine animals:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Internal organs and tongues of bovine animals:			
	In airtight containers, containing vegetables	21.3%	C	
	Other:			
	Simply boiled in water	25%	C	
	Other	21.3%	C	
	Other:			
	Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues	21.3%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Dried after simply boiled in water:			
	In airtight containers	25%	C	
	Other	21.3%	C	
	Beef jerky	10%	C	
	Corned beef	21.3%	C	
	Other:			
	In airtight containers, containing vegetables	21.3%	C	
	In airtight containers, otherwise containing vegetables, but not chilled or frozen:			
	Simply boiled in water	45%	C	
	Other	38.3%	C	
	Other	50%	C	
1602.90	- Other, including preparations of blood of any animal:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine	21.3%	C	
	Other	6%	C	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:			
	Extracts and juices of meat	12%	R	(i)
	Other	9.6%	B7	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11	-- Salmon:			
	Other than in airtight containers	9.6%	B7	
	Other	9.6%	R	(f)



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1604.12	-- Herrings	9.6%	R	(f)
1604.13	-- Sardines, sardinella and brisling or sprats	9.6%	R	(f)
1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	9.6%	R	(f)
1604.15	-- Mackerel	9.6%	R	(f)
1604.16	-- Anchovies	9.6%	R	(f)
1604.19	-- Other:			
	Eel	9.6%	R	(f)
	Other	9.6%	B7	
1604.20	- Other prepared or preserved fish:			
	Hard roes:			
	Of Nishin ( <i>Clupea spp.</i> ) or Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ):			
	Of Nishin ( <i>Clupea spp.</i> ):			
	In airtight containers	11%	B7	
	Other	11%	B10	
	Of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )	9%	R	(f)
	Other	6.4%	B7	
	Other	9.6%	R	(f)
1604.30	- Caviar and caviar substitutes:			
	Ikura	6.4%	B7	
	Other	6.4%	B10	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
	In airtight containers, not smoked	5%	C	
	Other:			
	Containing rice		X	
	Other	9.6%	R	(f)
1605.20	- Shrimps and prawns:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		A	
	Other:			
	Containing rice		X	
	Other		A	
1605.30	- Lobster:			
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	C	
	Other	5%	C	
1605.40	- Other crustaceans:			
	Ebi:			
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	C	
	Other	5%	C	
	Other	9.6%	B7	
1605.90	- Other:			
	Smoked:			
	Cuttle fish, squid, scallops and adductors of shellfish	6.7%	R	(f)
	Other	6.7%	B7	
	Other:			
	Cuttle fish, squid and jellyfish:			
	Cuttle fish and squid:			
	In airtight containers	10.5%	R	(r)
	Other:			
	Containing rice		X	
	Other	10.5%	C	
	Jellyfish	10%	B10	
	Sea cucumbers and sea urchins	10%	R	(f)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Abalones and scallops	9.6%	R	(f)
	Other molluscs:			
	In airtight containers	9.6%	R	(f)
	Other	9.6%	B5	
	Other	9.6%	B10	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		X	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	- Lactose and lactose syrup:			
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A	
1702.19	-- Other		A	
1702.20	- Maple sugar and maple syrup		X	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	Containing added flavouring or colouring matter		X	
	Other:			
	Containing added sugar		X	
	Other:			
	Refined	21.3%	C	
	Other		X	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		X	
1702.50	- Chemically pure fructose		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		X	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	Sugar:			
	Sugar centrifugal		X	
	Other	29.8%	C	
	Sugar syrup		X	
	Artificial honey and caramel		X	
	Hi-test molasses:			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B7	
	Other	21.3%	C	
	Other:			
	Containing added flavouring or colouring matter		X	
	Other:			
	Containing added sugar		X	
	Other:			
	Sorbose	12%	B10	
	Maltose	21.3%	C	
	Other		X	
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	- Cane molasses:			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1703.90	<p>For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.</p> <p>Other</p> <p>- Other:</p> <p>Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order</p> <p>Other:</p> <p>For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.</p> <p>Other</p>	3%	A  X  B10  A  X	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	- Chewing gum, whether or not sugar-coated	24%	C	
1704.90	- Other:			
	Liquorice extract, not put up as confectionery		A	
	Other	25%	C	
Chapter 18	Cocoa and cocoa preparations			
1801.00	Cocoa beans, whole or broken, raw or roasted.		A	
1802.00	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.			
1803.10	- Not defatted	5%	B7	
1803.20	- Wholly or partly defatted	10%	B7	
1804.00	Cocoa butter, fat and oil.		A	
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	12.9%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter:			
	Containing added sugar	29.8%	C	
	Other	15%	R	(v)
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			
	Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers		X	
	Other:			
	Containing added sugar	23.8%	C	
	Other	21.3%	C	
	Other:			
	Containing added sugar:			
	Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste	29.8%	C	
	Other	28%	C	
	Other		X	
	- Other, in blocks, slabs or bars:			
1806.31	-- Filled	10%	C	
1806.32	-- Not filled:			
	Chocolate confectionery	10%	C	
	Other:			
	Containing added sugar	29.8%	C	
	Other	21.3%	C	
1806.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Chocolate confectionery</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:</p> <p>Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers</p> <p>Other:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other:</p> <p>Containing added sugar</p> <p>Other</p>	<p>10%</p> <p>23.8%</p> <p>21.3%</p> <p>29.8%</p>	<p>C</p> <p>X</p> <p>C</p> <p>C</p> <p>C</p> <p>X</p>	
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products			
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10	<p>- Preparations for infant use, put up for retail sale:</p> <p>Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04:</p> <p>Containing added sugar</p> <p>Other</p>	<p>23.8%</p> <p>21.3%</p>	<p>X</p> <p>C</p> <p>R</p>	<p>(m)</p>

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1901.20	<p>Other</p> <p>- Mixes and doughs for the preparation of bakers' wares of heading 19.05:</p> <p>Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>	<p>23.8%</p> <p>21.3%</p>	<p>X</p> <p>X</p> <p>C</p> <p>C</p> <p>X</p>	
1901.90	<p>- Other:</p> <p>Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight calculated on the dry matter, excluding whipped cream in pressurised containers)</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04:</p> <p>Containing added sugar:</p> <p>Containing less than 50% by weight of sucrose:</p>		<p>X</p> <p>X</p>	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Foods, the largest single ingredient of which is sugar by weight	28%	C	
	Other	23.8%	C	
	Other	29.8%	C	
	Other	21.3%	C	
	Malt extract	9%	R	(f)
	Other		X	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902.11	-- Containing eggs		X	
1902.19	-- Other		X	
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
	Containing added sugar		X	
	Other:			
	Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products;		X	
	Other:			
	Containing meat or meat offal of bovine animals or containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other	21.3%	C	
1902.30	- Other pasta:			
	Containing added sugar:			
	Not less than 30% by weight of natural milk constituents on the dry matter		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	23.8%	C	
	Other	21.3%	C	
1902.40	- Couscous	24 yen/kg	R	(y)
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	B10	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
	Breakfast cereals other than obtained by merely swelling or roasting of rice, wheat, triticale or barley		X	
	Prepared foods containing not less than 50% by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley		X	
	Other	16.3%	C	
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		X	
1904.30	- Bulgur wheat		X	
1904.90	- Other		X	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10	- Crispbread	9%	C	
1905.20	- Gingerbread and the like	18%	R	(r)
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits	20.4%	C	
1905.32	-- Waffles and wafers	18%	R	(w)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1905.40	- Rusks, toasted bread and similar toasted products	9%	C	
1905.90	- Other:			
	Bread, ship's biscuits, and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		X	
	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		X	
	Other:			
	Containing added sugar:			
	Arare, Sembei and similar rice products		X	
	Biscuits, cookies and crackers	15%	C	
	Crisp savoury food products, made from a dough based on potato powder	9%	R	(f)
	Other:			
	Pizza, chilled or frozen	24%	R	(w)
	Other	25.5%	R	(w)
	Other:			
	Arare, Sembei and similar rice products		X	
	Biscuits, cookies and crackers	13%	C	
	Crisp savoury food products, made from a dough based on potato powder	9%	R	(f)
	Other	21.3%	R	(v)
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10	- Cucumbers and gherkins:			
	Containing added sugar	15%	B10	
	Other	12%	B10	
2001.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing added sugar:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	10.5%	B10	
	Young corncobs	16.8%	R	(g)
	Other	15%	B10	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	7.5%	B10	
	Young corncobs	15%	B10	
	Other:			
	Ginger	12%	R	(r)
	Other	12%	B10	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	9%	R	(f)
2002.90	- Other:			
	Containing added sugar	13.4%	R	(d)
	Other:			
	Tomato purée and tomato paste		X	
	Other	9%	R	(f)
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus <i>Agaricus</i> :			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing added sugar		A	
	Other:			
	In airtight containers not more than 10 kg each including container:			
	French mushrooms	13.6%	B10	
	Other		A	
	Other		A	
2003.20	- Truffles		A	
2003.90	- Other		A	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10	- Potatoes:			
	Cooked, not otherwise prepared	8.5%	R	(f)
	Other:			
	Mashed potatoes	13.6%	B10	
	Other	9%	R	(f)
2004.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Sweet corn	10.5%	B10	
	Other	23.8%	R	(o)
	Other:			
	Asparagus and leguminous vegetables:			
	Asparagus	17%	R	(g)
	Leguminous vegetables	17%	C	
	Bamboo shoots	13.6%	B10	
	Sweet corn	7.5%	B10	
	Young corncobs	15%	B10	
	Other	9%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10	- Homogenised vegetables:			
	Containing added sugar	16.8%	R	(g)
	Other	12%	B10	
2005.20	- Potatoes:			
	Mashed potatoes and potato flakes	13.6%	B10	
	Other:			
	In airtight containers not more than 10 kg each including container	12%	B10	
	Other	9%	B10	
2005.40	- Peas ( <i>Pisum sativum</i> ):			
	Containing added sugar:			
	Unshelled	13.4%	C	
	Other	23.8%	C	
	Other:			
	In airtight containers not more than 10 kg each including container:			
	Unshelled	12%	B10	
	Other	15%	B10	
	Other:			
	Unshelled	9%	B10	
	Other	13.6%	B10	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
2005.51	-- Beans, shelled:			
	Containing added sugar:			
	In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10	
	Other	23.8%	C	
	Other	17%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2005.59	-- Other:  Containing added sugar  Other:  In airtight containers not more than 10 kg each including container  Other	13.4%    12%  9%	C    B10  B10	
2005.60	- Asparagus:  In airtight containers not more than 10 kg each including container  Other	16%  12%	R  B10	(f)
2005.70	- Olives		A	
2005.80	- Sweet corn ( <i>Zea mays var. saccharata</i> ):  Containing added sugar  Other	14.9%  10%	B10  B10	
2005.90	- Other vegetables and mixtures of vegetables:  Containing added sugar:  Leguminous vegetables (podded out):  In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat  Other  Other  Other:  Bamboo shoots  Young corncobs  Leguminous vegetables (podded out)  Sauerkraut  Other:  In airtight containers not more than 10 kg each including container:  Garlic powder	14%  23.8%  13.4%      13.6%  15%  17%  12%    9.6%	B10    C  C      B10  B10  C  B10    R	(f)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	12%	B10	
	Other:			
	Garlic powder	10.5%	R	(q)
	Other	9%	B7	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):			
	Marrons glacés	12.6%	R	(b)
	Other	18%	B10	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10	- Homogenised preparations:			
	Containing added sugar	34%	R	(u)
	Other	21.3%	R	(m)
	- Other:			
2007.91	-- Citrus fruit:			
	Jams, fruit jellies and marmalades:			
	Containing added sugar	16.8%	R	(g)
	Other	12%	B10	
	Fruit purée and fruit pastes:			
	Containing added sugar	34%	R	(u)
	Other	21.3%	R	(m)
2007.99	-- Other:			
	Jams and fruit jellies:			
	Containing added sugar	16.8%	R	(g)
	Other	12%	B10	
	Other:			
	Containing added sugar:			
	Fruit purée and fruit pastes	34%	R	(u)
	Other	40%	R	(v)
	Other:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Fruit purée and fruit pastes	21.3%	R	(m)
	Other	25%	R	(p)
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	-- Ground-nuts:			
	Containing added sugar:			
	Peanut butter	12%	B10	
	Other	23.8%	C	
	Other:			
	Peanut butter	10%	B10	
	Other	21.3%	C	
2008.19	-- Other, including mixtures:			
	Containing added sugar:			
	In pulp form	21%	B10	
	Other:			
	Cashew nuts and other roasted nuts	11%	B10	
	Other	16.8%	R	(g)
	Other:			
	In pulp form		A	
	Other:			
	Roasted almonds, macadamia nuts, roasted pecan and cashew nuts		A	
	Coconuts, Brazil nuts, paradise nuts and hazel nuts	10%	B7	
	Gingko nuts	12%	B10	
	Other:			
	Roasted		A	
	Other	12%	B10	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	15%	B10	
	Other:			
	In airtight containers	9%	B10	
	Other	10.8%	B10	
2008.50	- Apricots:			
	Containing added sugar	15%	B10	
	Other	12%	B10	
2008.60	- Cherries:			
	Containing added sugar	15%	B10	
	Other	12%	B10	
2008.70	- Peaches, including nectarines:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	21.3%	R	(m)
	Other	29.8%	R	(s)
	Other:			
	In airtight containers:			
	Not less than 2 kg each including container	6.7%	B10	
	Other	8%	B10	
	Other	13.4%	B10	
	Other:			
	In pulp form:			
	In airtight containers	17%	B10	
	Other	21.3%	B10	
	Other:			
	In airtight containers	6.7%	B10	
	Other	9.6%	B10	
2008.80	- Strawberries:			
	Containing added sugar:			
	In pulp form	21%	R	(1)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	11%	B10	
	Other:			
	In pulp form	15%	B10	
	Other	12%	B10	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	15%	B10	
2008.92	-- Mixtures:			
	Mixed fruit, fruit salad and fruit cocktail:			
	Containing added sugar	6%	B5	
	Other		A	
	Other:			
	Containing added sugar:			
	In pulp form	29.8%	R	(s)
	Other	23.8%	R	(o)
	Other:			
	In pulp form	21.3%	R	(m)
	Other	17%	R	(g)
2008.99	-- Other:			
	Ume (fruit of Mume plum)	12%	B10	
	Other:			
	Containing added sugar:			
	In pulp form:			
	Bananas and avocados	21%	B10	
	Other	29.8%	R	(s)
	Other:			
	Berries and prunes	11%	B10	
	Bananas, avocados, mangoes, guavas and mangosteens:			
	In airtight containers	11%	B7	
	Other	11%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Durians, rambutan, passion-fruit, litchi and carambola (star-fruit)	14%	B10	
	Other	16.8%	R	(g)
	Other:			
	In pulp form:			
	Bananas, avocados, prunes, mangoes, guavas and mangosteens	15%	B10	
	Camucamu		A	
	Other	21.3%	R	(m)
	Other:			
	Prunes		A	
	Bananas, avocados, mangoes, guavas and mangosteens:			
	In airtight containers		A	
	Other	9.6%	B7	
	Frozen taros	10%	B10	
	Other:			
	Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn (corn which is explosive with heating under normal air pressure)		A	
	Sweetpotatoes, whole or in pieces, dried after simply steamed or boiled in water	12%	R	(a)
	Other	12%	B10	
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009.11	-- Frozen:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	R	(q)
	Other		X	
	Other:			
	Not more than 10% by weight of sucrose	21.3%	R	(m)
	Other	25.5%	R	(q)
2009.12	-- Not frozen, of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	R	(q)
	Other		X	
	Other:			
	Not more than 10% by weight of sucrose	21.3%	R	(m)
	Other	25.5%	R	(q)
2009.19	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	R	(q)
	Other		X	
	Other:			
	Not more than 10% by weight of sucrose	21.3%	R	(m)
	Other	25.5%	R	(q)
	- Grapefruit juice:			
2009.21	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	R	(i)
	Other	25.5%	R	(q)
2009.29	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)
	Other		X	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	R	(i)
	Other	25.5%	R	(q)
	- Juice of any other single citrus fruit:			
2009.31	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)
	Other		X	
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B7	
	Lime juice	12%	B10	
	Other	19.1%	R	(i)
	Other	25.5%	R	(q)
2009.39	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B10	
	Lime juice	12%	B10	
	Other	19.1%	R	(i)
	Other	25.5%	R	(q)
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	C	
	Other		X	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	C	
	Other	25.5%	C	
2009.49	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	C	
	Other		X	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	C	
	Other	25.5%	C	
2009.50	- Tomato juice:			
	Containing added sugar	29.8%	C	
	Other	21.3%	C	
	- Grape juice (including grape must):			
2009.61	-- Of a Brix value not exceeding 30:			
	Containing added sugar:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.69	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)
	Other	29.8% or 23 yen/kg, whichever is the greater	R	(bb)
	Other	19.1%	R	(i)
	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)
	Other	29.8% or 23 yen/kg, whichever is the greater	R	(bb)
	Other:			
	Not more than 10% by weight of sucrose	19.1%	R	(i)
	Other	25.5%	R	(q)
2009.71	- Apple juice:			
	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)
	Other		X	
	Other:			
Not more than 10% by weight of sucrose	19.1%	R	(i)	
Other	29.8%	R	(s)	
2009.79	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.80	Other:			
	Not more than 10% by weight of sucrose	19.1%	R	(i)
	Other	29.8%	R	(s)
	- Juice of any other single fruit or vegetable:			
	Fruit juices:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(e)
	Other	29.8% or 23 yen/kg, whichever is the greater	R	(bb)
	Other:			
	Not more than 10% by weight of sucrose:			
Prune juice	14.4%	B10		
Other	19.1%	R	(i)	
Other	25.5%	B15		
Vegetable juices:				
Containing added sugar	8.1%	B10		
Other:				
In airtight containers	9%	B10		
Other	7.2%	B10		
2009.90	- Mixtures of juices:			
	Mixtures of fruit juices:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)
	Other		X	
Other:				
Not more than 10% by weight of sucrose	19.1%	R	(i)	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	25.5%	R	(q)
	Mixtures of vegetable juices:			
	Containing added sugar	8.1%	B10	
	Other	5.4%	B10	
Chapter 21	Miscellaneous edible preparations			
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11	-- Extracts, essences and concentrates:			
	Containing added sugar	24%	C	
	Other:			
	Instant coffee	8.8%	B7	
	Other		A	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:			
	Preparations with a basis of extracts, essences or concentrates:			
	Containing added sugar	24%	C	
	Other:			
	Instant coffee	8.8%	B7	
	Other		A	
	Preparations with a basis of coffee:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other:			
	Containing added sugar		X	
	Other	15%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2101.20	<p>- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:</p> <p>Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:</p> <p>Instant tea</p> <p>Other</p> <p>Preparations with a basis of tea or maté:</p> <p>Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter</p> <p>Other:</p> <p>Containing added sugar:</p> <p>Less than 50% by weight of sucrose:</p> <p>Those the largest single ingredient of which is sugar by weight</p> <p>Other</p> <p>Other</p> <p>Other</p>	<p>8%</p> <p>21%</p> <p>16.8%</p> <p>29.8%</p> <p>15%</p>	<p>A</p> <p>B10</p> <p>X</p> <p>C</p> <p>C</p> <p>C</p> <p>B10</p>	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6%	B10	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts	10.5%	R	(t)
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	
2102.30	- Prepared baking powders		A	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce	7.2%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2103.20	- Tomato ketchup and other tomato sauces:			
	Tomato ketchup	21.3%	C	
	Other tomato sauces	17%	C	
2103.30	- Mustard flour and meal and prepared mustard:			
	Put up in containers for retail sale	9%	B10	
	Other	7.5%	B10	
2103.90	- Other:			
	Sauces:			
	Mayonnaise	12.8%	C	
	French dressings and salad dressings	10.5%	C	
	Other	7.2%	B7	
	Other:			
	Instant curry and other curry preparations	7.2%	B7	
	Other:			
	Consisting chiefly of sodiumglutamate	9.6%	B7	
	Other	10.5%	B7	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor:			
	Of vegetable, in airtight containers	7%	B10	
	Other	8.4%	B7	
2104.20	- Homogenised composite food preparations	12%	B10	
2105.00	Ice cream and other edible ice, whether or not containing cocoa:			
	Containing added sugar:			
	Less than 50% by weight of sucrose:			
	Those the largest single ingredient of which is sugar by weight:			
	Ice cream	21%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	28%	C	
	Other:			
	Ice cream	21%	C	
	Other	23.8%	C	
	Other	29.8%	C	
	Other	21.3%	C	
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances:			
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter; excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container		X	
	Other:			
	Containing added sugar:			
	Less than 50% by weight of sucrose	16.8%	C	
	Other	21%	C	
	Other:			
	Vegetable protein	10.6%	B10	
	Other	15%	B10	
2106.90	- Other:			
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other:			
	Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley		X	
	Other:			
	Sugar syrup, containing added flavouring or colouring matter		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Chewing gum	5%	C	
	Konnyaku	21.3%	C	
	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of more than 0.5% vol:			
	Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	R	(bb)
	Other		A	
	Other:			
	Containing added sugar:			
	Bases for beverage, containing <i>Panax ginseng</i> or its extract:			
	Those the largest single ingredient of which is sugar by weight	28%	C	
	Other	23.8%	B10	
	Food supplement with a basis of vitamins	12.5%	B10	
	Other:			
	Less than 50% by weight of sucrose:			
	Those the largest single ingredient of which is sugar by weight:			
	Containing lactose, milk protein or milk fat	28%	C	
	Other	25.5%	C	
	Those the largest single ingredient of which is products specified in subheading 1212.20 by weight		X	
	Other	23.8%	C	
	Other:			
	Put up in containers for retail sale, by weight of 500 g or less each including container	29.8%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale by weight of 500 g or less each including container, those certified by a certification procedure stipulated by a Cabinet Order as imported to be repacked in containers for retail sale by weight of 500 g or less each including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty		X	
	Other	29.8%	C	
	Other:			
	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05	21.3%	C	
	Bases for beverage, non-alcoholic:			
	Containing <i>Panax ginseng</i> or its extract	12%	B10	
	Other	10%	B10	
	Other:			
	Of products specified in heading 04.10	9%	B10	
	Other:			
	Food supplement with a basis of vitamins or of hydrolyzed vegetable protein	12.5%	B10	
	Other:			
	Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:  Hijiki ( <i>Hijikia fusiformis</i> ) and other products specified in subheading 1212.20:  Hijiki ( <i>Hijikia fusiformis</i> )  Other  Other	17.5%    15%	R  X  C	(t)
Chapter 22	Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:  Containing added sugar  Other	13.4%  9.6%	R  B7	(f)
2202.90	- Other:  Containing added sugar  Other	13.4%  9.6%	R  B7	(f)
2203.00	Beer made from malt.		A	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	- Sparkling wine  - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		X	
2204.21	-- In containers holding 2 l or less		X	
2204.29	-- Other		X	
2204.30	- Other grape must:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of an alcoholic strength by volume of less than 1% vol:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	R	(n)
	Other	29.8% or 23 yen/kg, whichever is the greater	R	(bb)
	Other:			
	Not more than 10% by weight of sucrose	19.1%	R	(i)
	Other	25.5%	R	(q)
	Other		X	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less		X	
2205.90	- Other:			
	Of an alcoholic strength by volume of less than 1% vol	19.1%	R	(i)
	Other		X	
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	Of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	R	(bb)
	Other:			
	Sake (Seishu and Dakushu)		X	
	Other:			
	Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02		X	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Sparkling beverages made, in part, from malt		A	
	Other		X	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:			
	Of an alcoholic strength by volume of 90% vol or higher:			
	Intended for provision in manufacturing industrial alcohol		A	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other	23.8%	C	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		X	
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:			
	Of an alcoholic strength by volume of 90% vol or higher	27.2%	C	
	Other		X	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208.20	- Spirits obtained by distilling grape wine or grape marc		A	
2208.30	- Whiskies		A	
2208.40	- Rum and tafia		A	
2208.50	- Gin and Geneva		A	
2208.60	- Vodka		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2208.70	- Liqueurs and cordials		A	
2208.90	- Other:			
	Ethyl alcohol and distilled alcoholic beverages:			
	Fruit brandy		A	
	Other:			
	Ethyl alcohol:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		X	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other	16%	C	
	Other spirituous beverages:			
	Imitation sake and white sake		A	
	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	R	(bb)
	Other		A	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	7.5%	B7	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		A	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		A	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.		A	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		A	
2307.00	Wine lees; argol.		A	
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		A	
23.09	Preparations of a kind used in animal feeding.			
2309.10	- Dog or cat food, put up for retail sale:			
	Containing not less than 10% of lactose by weight	Per each kilogram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained	B10	
	Other:			
	In airtight containers not more than 10 kg each including container		A	
	Other:			
	More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein		A	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2309.90	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		A	
	Other	36 yen/kg	B10	
	- Other:			
	Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder		A	
	Other:			
	Containing not less than 10% of lactose by weight:			
	Intended for feeding calves suitable for white veal		A	
	Other	Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B10	
	Other:			
	Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles		A	
Other:				
In airtight containers not more than 10 kg each including container		A		
Other:				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein</p> <p>Other:</p> <p>In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order:</p> <p>For dogs, cats and other similar kind of ornamental animals and pet animals</p> <p>Other</p> <p>Other</p>		A	
		12.8%	A	
			C	
			X	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		A	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	- Cigars, cheroots and cigarillos, containing tobacco	16%	C	
2402.20	- Cigarettes containing tobacco		X	
2402.90	- Other	3.4%	C	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Pipe tobacco	29.8%	C	
	Other	3.4%	C	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
2403.99	-- Other:			
	Tobacco extracts and essences		A	
	Other	3.4%	C	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement			
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:			
	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		X	
	Other		A	
2502.00	Unroasted iron pyrites.		A	
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A	
25.04	Natural graphite.		A	
25.05	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.		A	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		A	
2509.00	Chalk.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		A	
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.		A	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		A	
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		A	
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		A	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		A	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		A	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		A	
2524.00	Asbestos.		A	
25.25	Mica, including splittings; mica waste.		A	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		A	
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.		A	
25.29	Felspar; leucite, nepheline and nepheline syenite; fluorspar.		A	
25.30	Mineral substances not elsewhere specified or included.		A	
Chapter 26	Ores, slag and ash		A	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes			
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		A	
27.02	Lignite, whether or not agglomerated, excluding jet.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2703.00	Peat (including peat litter), whether or not agglomerated.		A	
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		A	
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		A	
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		A	
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		A	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		A	
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.		A	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.  - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:			
2710.11	-- Light oils and preparations:  Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:  Petroleum spirits:  Mixed alkylenes with a very low degree of polymerisation		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2°C, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerisation		A	
	Other:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	1,240 yen/kl	B5	
	Kerosenes:			
	Mixed alkylenes with a very low degree of polymerisation		A	
	Other:			
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A	
	Other:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	493 yen/kl	B5	
	Gas oils:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	1,093 yen/kl	B5	
	Other		A	
2710.19	-- Other:			
	Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:			
	Kerosenes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Mixed alkylenes with a very low degree of polymerisation		A	
	Other:			
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A	
	Other:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	493 yen/kl	B5	
	Gas oils:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	1,093 yen/kl	B5	
	Heavy fuel oils and raw oils:			
	Of a specific gravity not more than 0.9037 at 15°C:			
	Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority		A	
	Other:			
	Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15°C and a flash point not exceeding 130°C when arrived at Japan or when mixed with other petroleum oils by the method stipulated by a Cabinet Order		A	
	Containing by weight 0.3% or less of sulphur	1,902 yen/kl	B5	
	Other	2,384 yen/kl	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of a specific gravity more than 0.9037 at 15°C:  Intended for use as raw materials in refining including those manufactured from the oil under the supervision of the customs authority  Other:		A	
	Containing by weight 0.3% or less of sulphur	1,687 yen/kl	B5	
	Other	2,246 yen/kl	B5	
	Lubricating oils, including liquid paraffin		A	
	Other		A	
	Other		A	
	- Waste oils:			
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A	
2710.99	-- Other		A	
27.11	Petroleum gases and other gaseous hydrocarbons.		A	
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		A	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A	
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		A	
Chapter 29	Organic chemicals			
29.01	Acyclic hydrocarbons.		A	
29.02	Cyclic hydrocarbons.		A	
29.03	Halogenated derivatives of hydrocarbons.		A	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		A	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11	-- Methanol (methyl alcohol)		A	
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A	
2905.13	-- Butan-1-ol (n-butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A	
2905.19	-- Other		A	
	- Unsaturated monohydric alcohols:			
2905.22	-- Acyclic terpene alcohols		A	
2905.29	-- Other		A	
	- Diols:			
2905.31	-- Ethylene glycol (ethanediol)		A	
2905.32	-- Propylene glycol (propane-1,2-diol)		A	
2905.39	-- Other		A	
	- Other polyhydric alcohols:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2905.41	-- 2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)		A	
2905.42	-- Pentaerythritol		A	
2905.43	-- Mannitol		A	
2905.44	-- D-glucitol (sorbitol)		X	
2905.45	-- Glycerol		A	
2905.49	-- Other		A	
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51	-- Ethchlorvynol (INN)		A	
2905.59	-- Other		A	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic:			
2906.11	-- Menthol	7.8% or 184.40 yen/kg, whichever is the greater	B10	
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13	-- Sterols and inositols		A	
2906.14	-- Terpeneols		A	
2906.19	-- Other		A	
	- Aromatic:			
2906.21	-- Benzyl alcohol		A	
2906.29	-- Other		A	
29.07	Phenols; phenol-alcohols.		A	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		A	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		A	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
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:			
2918.11	-- Lactic acid, its salts and esters		A	
2918.12	-- Tartaric acid		A	
2918.13	-- Salts and esters of tartaric acid		A	
2918.14	-- Citric acid	6.5%	R	(f)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2918.15	-- Salts and esters of citric acid:  Calcium citrate  Other	6.5%	C  A	
2918.16	-- Gluconic acid, its salts and esters		A	
2918.19	-- Other  - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		A	
2918.21	-- Salicylic acid and its salts		A	
2918.22	-- O-Acetylsalicylic acid, its salts and esters		A	
2918.23	-- Other esters of salicylic acid and their salts		A	
2918.29	-- Other		A	
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A	
2918.90	- Other		A	
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.21	Amine-function compounds.		A	
29.22	Oxygen-function amino-compounds.  - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11	-- Monoethanolamine and its salts		A	
2922.12	-- Diethanolamine and its salts		A	
2922.13	-- Triethanolamine and its salts		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2922.14	-- Dextropropoxyphene (INN) and its salts		A	
2922.19	-- Other  - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		A	
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts		A	
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts		A	
2922.29	-- Other  - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		A	
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A	
2922.39	-- Other  - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		A	
2922.41	-- Lysine and its esters; salts thereof		A	
2922.42	-- Glutamic acid and its salts:  Sodium glutamates  Other	6.5%	B5  A	
2922.43	-- Anthranilic acid and its salts		A	
2922.44	-- Tilidine (INN) and its salts		A	
2922.49	-- Other		A	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		A	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		A	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		A	
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.26	Nitrile-function compounds.		A	
2927.00	Diazo-, azo- or azoxy-compounds.		A	
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		A	
29.29	Compounds with other nitrogen function.		A	
29.30	Organo-sulphur compounds.		A	
2931.00	Other organo-inorganic compounds.		A	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A	
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		A	
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		A	
2935.00	Sulphonamides.		A	
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.		A	
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.		A	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.		A	
29.41	Antibiotics.		A	
2942.00	Other organic compounds.		A	
Chapter 30	Pharmaceutical products		A	
Chapter 31	Fertilisers		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		A	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations			
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
	- Essential oils of citrus fruit:			
3301.11	-- Of bergamot		A	
3301.12	-- Of orange		A	
3301.13	-- Of lemon		A	
3301.14	-- Of lime		A	
3301.19	-- Other		A	
	- Essential oils other than those of citrus fruit:			
3301.21	-- Of geranium		A	
3301.22	-- Of jasmin		A	
3301.23	-- Of lavender or of lavandin		A	
3301.24	-- Of peppermint ( <i>Mentha piperita</i> )		A	
3301.25	-- Of other mints:			
	Peppermint oils obtained from <i>Mentha arvensis</i> :			
	Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order		A	
	Other	9%	B10	
	Other		A	
3301.26	-- Of vetiver		A	
3301.29	-- Other		A	
3301.30	- Resinoids		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3301.90	- Other		A	
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		A	
3303.00	Perfumes and toilet waters.		A	
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		A	
33.05	Preparations for use on the hair.		A	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		A	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		A	
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster		A	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes			
35.01	Casein, caseinates and other casein derivatives; casein glues.		A	
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		A	
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Gelatin for photographic use, gelatin derivatives, fish glues and isinglass		A	
	Other	17%	C	
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		A	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10	- Dextrins and other modified starches:			
	Esterified starches and other starch derivatives	6.8%	C	
	Other		X	
3505.20	- Glues		X	
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.		A	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		A	
Chapter 37	Photographic or cinematographic goods		A	
Chapter 38	Miscellaneous chemical products		A	
Chapter 39	Plastics and articles thereof			
39.01	Polymers of ethylene, in primary forms.			
3901.10	- Polyethylene having a specific gravity of less than 0.94:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5% or 22.40 yen/kg, whichever is the less	B10	
	Other		A	
3901.20	- Polyethylene having a specific gravity of 0.94 or more:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5% or 22.40 yen/kg, whichever is the less	B10	
	Other		A	
3901.30	- Ethylene-vinyl acetate copolymers:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B10	
	Other		A	
3901.90	- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B5	
	Other		A	
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5% or 25.60 yen/kg, whichever is the less	B10	
	Other		A	
3902.20	- Polyisobutylene:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B5	
	Other		A	
3902.30	- Propylene copolymers:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B10	
	Other		A	
3902.90	- Other:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B5	
	Other		A	
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11	-- Expansible:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	B10	
	Other		A	
3903.19	-- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	B10	
	Other		A	
3903.20	- Styrene-acrylonitrile (SAN) copolymers		A	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers		A	
3903.90	- Other		A	
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
3904.10	- Poly (vinyl chloride), not mixed with any other substances:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	B5	
	Other		A	
	- Other poly (vinyl chloride):			
3904.21	-- Non-plasticised:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	B5	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3904.22	-- Plasticised:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	3.9%	B5  A	
3904.30	- Vinyl chloride-vinyl acetate copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	3.1%	B5  A	
3904.40	- Other vinyl chloride copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	2.8%	B5  A	
3904.50	- Vinylidene chloride polymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	2.8%	B5  A	
3904.61	-- Polytetrafluoroethylene		A	
3904.69	-- Other		A	
3904.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	2.8%	B5  A	
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		A	
39.06	Acrylic polymers in primary forms.			
3906.10	- Poly (methyl methacrylate):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.4%	B5	
	Other		A	
3906.90	- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B5	
	Other		A	
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		A	
39.08	Polyamides in primary forms.		A	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		A	
3910.00	Silicones in primary forms.		A	
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		A	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A	
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		A	
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A	
39.15	Waste, parings and scrap, of plastics.		A	
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		A	
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4101.50	- Whole hides and skins, of a weight exceeding 16 kg:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or which have not yet undergone any tanning process  Other	12%	A  B10	
4101.90	- Other, including butts, bends and bellies:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or which have not yet undergone any tanning process  Other	12%	A  R	(f)
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.		A	
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			
4103.10	- Of goats or kids		A	
4103.20	- Of reptiles		A	
4103.30	- Of swine:  Of which have not yet undergone any tanning process  Other	6%	A  B10	
4103.90	- Other		A	
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.  - In the wet state (including wet-blue):			
4104.11	-- Full grains, unsplit; grain splits:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Chrome tanned hides and skins		A	
	Other	12%	B10	
4104.19	-- Other:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	- In the dry state (crust):			
4104.41	-- Full grains, unsplit; grain splits:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	Other:			
	Dyed or coloured:			
	Dyed or coloured, excluding whole hides and skins of bovine, of a unit surface area not exceeding 2.6 m <sup>2</sup> , hides and skins of buffalo and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4104.49	-- Other:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	Other :			
	Dyed or coloured	16%	B10	
	Other	12%	B10	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10	- In the wet state (including wet-blue)		A	
4105.30	- In the dry state (crust):			
	Dyed or coloured	16%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
41.06	Other Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.		A	
	- Of goats or kids:			
4106.21	-- In the wet state (including wet-blue)		A	
4106.22	-- In the dry state (crust):			
	Dyed or coloured	16%	R	(f)
	Other		A	
	- Of swine:			
4106.31	-- In the wet state (including wet-blue)	6%	B10	
4106.32	-- In the dry state (crust):			
	Dyed or coloured	8%	B10	
	Other	6%	B10	
4106.40	- Of reptiles:			
	Vegetable pre-tanned		A	
	Other:			
	Dyed or coloured:			
	Of alligators, crocodiles or lizards	10%	B7	
	Other	6%	B7	
	Other		A	
	- Other:			
4106.91	-- In the wet state (including wet-blue)		A	
4106.92	-- In the dry state (crust):			
	Dyed or coloured	6%	B10	
	Other		A	
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.  - Whole hides and skins:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4107.11	-- Full grains, unsplit:  Parchment-dressed  Other:  Dyed, coloured, stamped or embossed:  Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6 m <sup>2</sup> , buffalo leather and roller leather  Other  Other	6%     13.3%  16%  12%	B10     R  R  R	          (f)  (f)  (f)
4107.12	-- Grain splits:  Parchment-dressed  Other:  Dyed, coloured, stamped or embossed:  Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6 m <sup>2</sup> , buffalo leather and roller leather  Other  Other	6%     13.3%  16%  12%	B10     B10  B10  R	             (f)
4107.19	-- Other:  Parchment-dressed  Other:  Dyed, coloured, stamped or embossed  Other  - Other, including sides:	6%     16%  12%	B10     B10  R	             (f)
4107.91	-- Full grains, unsplit:  Parchment-dressed  Other:  Dyed, coloured, stamped or embossed:	6%	B10	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	R	(f)
	Other	16%	B10	
	Other	12%	R	(f)
4107.92	-- Grain splits:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	R	(f)
	Other	12%	R	(f)
4107.99	-- Other:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	R	(f)
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
4113.10	- Of goats or kids:			
	Parchment-dressed	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Dyed, coloured, stamped or embossed	16%	R	(f)
	Other		A	
4113.20	- Of swine:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	8%	B10	
	Other	6%	B10	
4113.30	- Of reptiles:			
	Parchment-dressed	6%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Of alligators, crocodiles or lizards	10%	B7	
	Other	6%	B7	
	Other		A	
4113.90	- Other:			
	Parchment-dressed	6%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	6%	B7	
	Other		A	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10	- Chamois (including combination chamois) leather	25%	C	
4114.20	- Patent leather and patent laminated leather; metallised leather:			
	Metallised leather	20%	C	
	Other	28%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6%	B7	
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3%	B10	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)			
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	5.3%	B10	
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.  - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11	-- With outer surface of leather, of composition leather or of patent leather:  Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4202.12	Other -- With outer surface of plastics or of textile materials:  Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty  Other:  With outer surface of plastic sheeting or of textile materials  Other	10%  16%  8%  4.6%	B10  B10  B10  B10	
4202.19	-- Other  - Handbags, whether or not with shoulder strap, including those without handle:	4.1%	B10	
4202.21	-- With outer surface of leather, of composition leather or of patent leather:  Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:  Of leather or of patent leather  Other  Other:  Of leather or of patent leather  Other	14%  16%  8%  10%	B10  B10  B10  B10	
4202.22	-- With outer surface of plastic sheeting or of textile materials:  Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty  Other	16%  8%	B10  B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4202.29	-- Other	8%	B10	
	- Articles of a kind normally carried in the pocket or in the handbag:			
4202.31	-- With outer surface of leather, of composition leather or of patent leather:			
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	10%	B10	
4202.32	-- With outer surface of plastic sheeting or of textile materials:			
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	8%	B10	
4202.39	-- Other	4.1%	B10	
	- Other:			
4202.91	-- With outer surface of leather, of composition leather or of patent leather	10%	B10	
4202.92	-- With outer surface of plastic sheeting or of textile materials	8%	B10	
4202.99	-- Other:			
	Of wood	2.7%	B10	
	Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4%	B10	
	Other	4.6%	B10	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	- Articles of apparel:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other	10%	B10	
4203.21	- Gloves, mittens and mitts: -- Specially designed for use in sports:			
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	R	(f)
	Other	12.5%	C	
4203.29	-- Other:			
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko:			
	Of leather	14%	B10	
	Of composition leather	16%	B10	
	Other	10%	C	
4203.30	- Belts and bandoliers:			
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other	12.5%	C	
4203.40	- Other clothing accessories:			
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:			
	Belts and beltings, combing leathers and intergill-leathers	18%	B10	
	Other	3.3%	B10	
4205.00	Other articles of leather or of composition leather.	10%	B10	
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	3.3%	B10	
Chapter 43	Furskins and artificial fur; manufactures thereof			
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.		A	
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
	- Whole skins, with or without head, tail or paws, not assembled:			
4302.11	-- Of mink	15%	C	
4302.13	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	15%	C	
4302.19	-- Other	15%	C	
4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled	15%	C	
4302.30	- Whole skins and pieces or cuttings thereof, assembled:			
	Dropped furskins	20%	C	
	Other	15%	C	
43.03	Articles of apparel, clothing accessories and other articles of furskin.	20%	C	
4304.00	Artificial fur and articles thereof.		A	
Chapter 44	Wood and articles of wood; wood charcoal			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		A	
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		A	
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.		A	
4405.00	Wood wool; wood flour.		A	
44.06	Railway or tramway sleepers (cross-ties) of wood.		A	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		A	
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
4408.10	- Coniferous  - Of tropical wood specified in Subheading Note 1 to this chapter:		A	
4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:  Obtained by slicing laminated wood  Other:  Sheets for plywood  Other	6%     5%	B10    B10  A	
4408.39	-- Other:  Of Padauk (Kwarin)  Of jelutong, not more than 20 cm in length and not more than 8 cm in width		A  A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of teak:			
	Obtained by slicing laminated wood	6%	B10	
	Other		A	
	Other:			
	Obtained by slicing laminated wood	6%	B10	
	Other:			
	Sheets for plywood	5%	B10	
	Other		A	
4408.90	- Other:			
	Of Tsuge or boxwood, Tagayasan ( <i>Cassia siamea</i> ), red sandal wood, rosewood or ebony wood:			
	Obtained by slicing laminated wood	6%	B10	
	Other		A	
	Other:			
	Obtained by slicing laminated wood	6%	B10	
	Other:			
	Sheets for plywood	5%	B10	
	Other		A	
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
4409.10	- Coniferous		A	
4409.20	- Non-coniferous :			
	Drawn wood:			
	Of bamboo	7.5%	B10	
	Other		A	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
	- Oriented strand board and waferboard, of wood:			
4410.21	-- Unworked or not further worked than sanded:			
	In sheets or in boards	6%	B10	
	Other	5%	B10	
4410.29	-- Other:			
	In sheets or in boards	6%	B10	
	Other	5%	B10	
	- Other, of wood:			
4410.31	-- Unworked or not further worked than sanded:			
	In sheets or in boards	6%	B10	
	Other	5%	B10	
4410.32	-- Surface-covered with melamine-impregnated paper:			
	In sheets or in boards	6%	B10	
	Other	5%	B10	
4410.33	-- Surface-covered with decorative laminates of plastics:			
	In sheets or in boards	6%	B10	
	Other	5%	B10	
4410.39	-- Other:			
	In sheets or in boards	6%	B10	
	Other	5%	B10	
4410.90	- Other:			
	In sheets or in boards	7.9%	B10	
	Other	6.6%	B10	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	2.6%	B10	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		A	
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		A	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		A	
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		A	
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.		A	
4419.00	Tableware and kitchenware, of wood.		A	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		A	
44.21	Other articles of wood.			
4421.10	- Clothes hangers		A	
4421.90	- Other:			
	Kushi of bamboo	10%	B10	
	Other		A	
Chapter 45	Cork and articles of cork		A	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork			
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
4601.20	- Mats, matting and screens of vegetable materials:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4601.91	Of Igusa ( <i>Juncus effusus</i> ) or of Shichitoi ( <i>Cyperus tegetiformis</i> )	6%	B5	
	Other		A	
	- Other:			
	-- Of vegetable material:			
	Mushiro, Komo and rushmats		A	
	Plaits and similar products of plaiting materials, whether or not assembled into strips		A	
	Other:			
	Of Igusa ( <i>Juncus effusus</i> ) or of Shichitoi ( <i>Cyperus tegetiformis</i> ):			
	Tatami facing	6%	B7	
	Other	6%	B5	
4601.99	Other		A	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		A	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		A	
Chapter 50	Silk			
5001.00	Silk-worm cocoons suitable for reeling.		X	
5002.00	Raw silk (not thrown):			
	Wild silk		A	
	Other		X	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5005.00	Yarn spun from silk waste, not put up for retail sale.		A	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A	
50.07	Woven fabrics of silk or of silk waste.		A	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A	
Chapter 52	Cotton		A	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		A	
Chapter 54	Man-made filaments		A	
Chapter 55	Man-made staple fibres		A	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		A	
Chapter 57	Carpets and other textile floor coverings		A	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		A	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		A	
Chapter 60	Knitted or crocheted fabrics		A	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted		A	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted		A	
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags		A	
Chapter 64	Footwear, gaiters and the like; parts of such articles			
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10	- Footwear incorporating a protective metal toe-cap:  Ski-boots	27%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	6.7%	R	(f)
	- Other footwear:			
6401.91	-- Covering the knee	6.7%	B10	
6401.92	-- Covering the ankle but not covering the knee:			
	Ski-boots	27%	C	
	Other	6.7%	B10	
6401.99	-- Other	8%	B10	
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear:			
6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots:			
	Ski-boots	27%	C	
	Snowboard boots	8%	B10	
6402.19	-- Other	6.7%	B10	
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7%	B10	
6402.30	- Other footwear, incorporating a protective metal toe-cap	6.7%	B10	
	- Other footwear:			
6402.91	-- Covering the ankle	8%	B10	
6402.99	-- Other:			
	Shoes	8%	B10	
	Other	10%	C	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	- Sports footwear:			
6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots:			
	With outer soles of rubber, leather or composition leather	27%	C	
	Other	30%	C	
6403.19	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6403.20	With outer soles of rubber, leather or composition leather	27%	C	
	Other	30%	C	
	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:			
	House footwear	24%	B10	
6403.30	Other	21.6%	B10	
	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:			
	Footwear with outer soles of rubber, leather or composition leather (excluding slippers and other house footwear)	21.6%	R	(f)
	Other:			
6403.40	Slippers	30%	C	
	Other	24%	R	(f)
	- Other footwear, incorporating a protective metal toe-cap:			
	Footwear with outer soles of rubber, leather or composition leather	21.6%	B10	
6403.51	Other	24%	B10	
	- Other footwear with outer soles of leather:			
	-- Covering the ankle:			
	House footwear	24%	R	(f)
6403.59	Other:			
	Footwear for gymnastics, athletics or similar activities	27%	C	
	Other	21.6%	B10	
	-- Other:			
	Slippers or other house footwear:			
	Slippers	30%	C	
	Other	24%	B10	
	Other:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6403.91	Footwear for gymnastics, athletics or similar activities	27%	C	
	Other	21.6%	B10	
6403.99	- Other footwear: -- Covering the ankle:  Footwear with outer soles of rubber or composition leather (excluding house footwear):  Footwear for gymnastics, athletics or similar activities	27%	C	
	Other	21.6%	B10	
6403.99	Other:  Footwear for gymnastics, athletics or similar activities	30%	C	
	Other	24%	B10	
6404.11	-- Other:  Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear):  Footwear for gymnastics, athletics or similar activities	27%	C	
	Other	21.6%	B10	
6404.11	Other:  Slippers or footwear for gymnastics, athletics or similar activities	30%	C	
	Other	24%	B10	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
6404.11	- Footwear with outer soles of rubber or plastics:  -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8%	B10	
	6404.19	-- Other:  With uppers containing furskin:		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	With the uppers of leather in part (excluding slippers)	24%	R	(f)
	Other	30%	C	
	Other:			
	"Jikatabi"	6.7%	R	(f)
	Canvas shoes	6.7%	B10	
	Other	8%	B10	
6404.20	- Footwear with outer soles of leather or composition leather:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	R	(f)
	Other	30%	C	
	With outer soles of leather (excluding those with uppers containing furskin):			
	Canvas shoes:			
	With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)	17.3%	R	(f)
	Other	21.6%	C	
	Other:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	R	(f)
	Other	30%	C	
	Other	6.7%	R	(f)
64.05	Other footwear.			
6405.10	- With uppers of leather or composition leather:			
	With outer soles of leather and uppers of composition leather:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	30%	C	
	With outer soles of rubber, plastics or composition leather and uppers of composition leather	8%	B10	
	Other	3.4%	B10	
6405.20	- With uppers of textile materials	3.4%	B7	
6405.90	- Other:			
	With outer soles of rubber, plastics, leather or composition leather:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other	30%	C	
	Other:			
	With outer soles of leather:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics, or similar activities and slippers)	24%	B10	
	Other	30%	C	
	Other	8%	B10	
	Other	3.4%	B10	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.10	- Uppers and parts thereof, other than stiffeners:			
	Of leather or containing furskin	25%	C	
	Other	3.4%	B10	
6406.20	- Outer soles and heels, of rubber or plastics	3.4%	B10	
	- Other:			
6406.91	-- Of wood:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6406.99	Containing furskin	25%	C	
	Other	3.4%	C	
	-- Of other materials:			
	Of leather or containing furskin	25%	C	
	Other	3.4%	B10	
Chapter 65	Headgear and parts thereof		A	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		A	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair		A	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials		A	
Chapter 69	Ceramic products		A	
Chapter 70	Glass and glassware			
7001.00	Cullet and other waste and scrap of glass; glass in the mass.		A	
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		A	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.		A	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		A	
7008.00	Multiple-walled insulating units of glass.		A	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		A	
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		A	
7012.00	Glass inners for vacuum flasks or for other vacuum vessels.		A	
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		A	
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		A	
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		A	
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		A	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		A	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7018.20	- Glass microspheres not exceeding 1 mm in diameter		A	
7018.90	- Other:  Combined with precious metal or metal plated with precious metal  Other	6.6%	B10  A	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		A	
7020.00	Other articles of glass.		A	
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin		A	
Chapter 72	Iron and steel			
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.		A	
72.02	Ferro-alloys.  - Ferro-manganese:			
7202.11	-- Containing by weight more than 2% of carbon		A	
7202.19	-- Other  - Ferro-silicon:		A	
7202.21	-- Containing by weight more than 55% of silicon		A	
7202.29	-- Other		A	
7202.30	- Ferro-silico-manganese  - Ferro-chromium:		A	
7202.41	-- Containing by weight more than 4% of carbon		A	
7202.49	-- Other		A	
7202.50	- Ferro-silico-chromium		A	
7202.60	- Ferro-nickel	3.3%	B7	
7202.70	- Ferro-molybdenum		A	
7202.80	- Ferro-tungsten and ferro-silico-tungsten  - Other:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7202.91	-- Ferro-titanium and ferro-silico-titanium		A	
7202.92	-- Ferro-vanadium		A	
7202.93	-- Ferro-niobium		A	
7202.99	-- Other		A	
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		A	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		A	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.		A	
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).		A	
72.07	Semi-finished products of iron or non-alloy steel.		A	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		A	
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		A	
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		A	
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		A	
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plate or coated.		A	
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		A	
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		A	
72.15	Other bars and rods of iron or non-alloy steel.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
72.16	Angles, shapes and sections of iron or non-alloy steel.		A	
72.17	Wire of iron or non-alloy steel.		A	
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		A	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.		A	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.		A	
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.		A	
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		A	
7223.00	Wire of stainless steel.		A	
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		A	
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.		A	
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.		A	
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		A	
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.		A	
72.29	Wire of other alloy steel.		A	
Chapter 73	Articles of iron or steel		A	
Chapter 74	Copper and articles thereof		A	
Chapter 75	Nickel and articles thereof		A	
Chapter 76	Aluminium and articles thereof		A	
Chapter 78	Lead and articles thereof		A	
Chapter 79	Zinc and articles thereof		A	
Chapter 80	Tin and articles thereof		A	
Chapter 81	Other base metals; cermets; articles thereof		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A	
Chapter 83	Miscellaneous articles of base metal		A	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A	
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		A	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds		A	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A	
Chapter 88	Aircraft, spacecraft, and parts thereof		A	
Chapter 89	Ships, boats and floating structures		A	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A	
Chapter 91	Clocks and watches and parts thereof			
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		A	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A	
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A	
91.05	Other clocks.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders).		A	
9107.00	Time switches with clock or watch movement or with synchronous motor.		A	
91.08	Watch movements, complete and assembled.		A	
91.09	Clock movements, complete and assembled.		A	
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		A	
91.11	Watch cases and parts thereof.		A	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A	
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10	- Of precious metal or of metal clad with precious metal		A	
9113.20	- Of base metal, whether or not gold- or silver-plated		A	
9113.90	- Other:			
	Of leather or of composition leather:			
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other	10%	B10	
	Other:			
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10%	B10	
	Other		A	
91.14	Other clock or watch parts.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 92	Musical instruments; parts and accessories of such articles		A	
Chapter 93	Arms and ammunition; parts and accessories thereof		A	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings			
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10	- Seats of a kind used for aircraft		A	
9401.20	- Seats of a kind used for motor vehicles		A	
9401.30	- Swivel seats with variable height adjustment		A	
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A	
9401.50	- Seats of cane, osier, bamboo or similar materials		A	
	- Other seats, with wooden frames:			
9401.61	-- Upholstered		A	
9401.69	-- Other		A	
	- Other seats, with metal frames:			
9401.71	-- Upholstered		A	
9401.79	-- Other		A	
9401.80	- Other seats		A	
9401.90	- Parts:			
	Of leather	3.8%	B10	
	Other		A	
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		A	
94.03	Other furniture and parts thereof.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		A	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		A	
9406.00	Prefabricated buildings.		A	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof		A	
Chapter 96	Miscellaneous manufactured articles			
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		A	
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		A	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		A	
9604.00	Hand sieves and hand riddles.		A	
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	6.6%	B7	
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		A	
96.07	Slide fasteners and parts thereof.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		A	
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		A	
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.		A	
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.		A	
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		A	
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		A	
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		A	
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.		A	
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		A	
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.		A	
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		A	
Chapter 97	Works of art, collectors' pieces and antiques		A	