

Annex 1 referred to in Chapter 2  
Schedules in relation to Article 20

Part 1  
General Notes

1. For the purposes of Article 20, the following categories indicated in Column 4 and applicable terms and conditions set out in the notes indicated in Column 5 in each Party's Schedule, in Section 2 of Part 2 and Section 2 of Part 3, shall be applied:

- (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 "B3" shall be eliminated in four equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (c) Customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (d) Customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (e) Customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (f) Customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (g) Customs duties on originating goods classified under the tariff lines indicated with "P" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 in each Party's Schedule;

- (h) Customs duties on originating goods classified under the tariff lines indicated with "Q" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 in the Schedule of Japan;
- (i) Customs duties on originating goods classified under the tariff lines indicated with "R" shall be subject to negotiations provided for in the terms and conditions set out in the note indicated in Column 5 in the each Party's Schedule; and
- (j) The originating goods classified under the tariff lines indicated with "X" shall be excluded from any commitment of reduction or elimination of customs duties and commitment of negotiation referred to in subparagraph (i).

2. For the purposes of the elimination or reduction of customs duties in accordance with this Annex, any fraction less than 0.1 of a percentage point shall be rounded to one decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent) in the cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to two decimal places (in the case of 0.005, the fraction is rounded to 0.01) in the cases of specific duties. This shall not be applied to the case of customs duties on originating goods classified in HS 0703.10, 7403.11, 7403.12 and 7801.10 derived from the difference between the value for customs duty and the value specified in Column 3 of the Schedule of Japan in Section 2 of Part 2.

3. This Annex is made based on the Harmonized System, as amended on January 1, 2002.

4. For the purposes of this Annex, Base Rate, as specified in Column 3 of each Party's Schedule in Section 2 of Part 2 and Section 2 of Part 3, means only the starting point of equal annual instalments of elimination of customs duties.

5. For the purposes of implementing equal annual installments, the following shall apply:

- (a) The reduction for the first year shall take place on the date of entry into force of this Agreement; and

- (b) The subsequent annual reductions shall take place on April 1 of each following year in the cases of this Part and Part 2, and on January 1 of each following year in the cases of this Part and Part 3.

6. For the purposes of this Part and Part 2, 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 March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.

7. For the purposes of this Part and Part 3, 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 December 31 and, with respect to each subsequent year, the twelve-month period which starts on January 1 of that year.

8. For the purposes of implementing tariff rate quota, where the first year is less than twelve months, the aggregate quota quantity for the first year set out in Section 1 of Part 2 shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0), provided that the unit specified in relevant notes in Section 1 of Part 2 shall be applied.

Part 2

Section 1

Notes for Schedule of Japan

The terms and conditions in the following notes indicated with a serial number from 1 through 6 shall apply to originating goods of Indonesia imported from Indonesia specified with that number in Column 5 of the Schedule of Japan, in Section 2.

1. In accordance with paragraph 2 of Article 20, the Parties shall negotiate on issues such as improving market access conditions on the occasion of the general review referred to in Article 151, unless otherwise agreed by both Parties.

2. (a) A tariff rate quota shall be applied in accordance with the following:

(i) From the first year to the fifth year, the aggregate quota quantity shall be 1,000 metric tons for each year.

(ii) The in-quota rate of customs duty shall be free.

(iii) For the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(iv) In accordance with paragraph 2 of Article 20, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity thereafter. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity provided for in subparagraph (i) shall be applied.

(b) The rate of customs duty applied to originating goods other than those imported under the tariff rate quota shall be the following:

(i) 10.0 percent, for the originating goods imported during the period from April 1 to September 30; and

- (ii) 20.0 percent, for the originating goods imported during the period from October 1 to March 31,

as from the date of entry into force of this Agreement.

- 3. (a) A tariff rate quota shall be applied in accordance with the following:
  - (i) From the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
    - (A) 100 metric tons for the first year;
    - (B) 150 metric tons for the second year;
    - (C) 200 metric tons for the third year;
    - (D) 250 metric tons for the fourth year;  
and
    - (E) 300 metric tons for the fifth year.
  - (ii) The in-quota rate of customs duty shall be free.
  - (iii) For the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
  - (iv) In accordance with paragraph 2 of Article 20, the Parties shall negotiate in the fifth year, on the aggregate quota quantity thereafter. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity for the fifth year shall be applied.
- (b) The rate of customs duty applied to originating goods other than those imported under the tariff rate quota shall be 17.0 percent, as from the date of entry into force of this Agreement.

4. In accordance with paragraph 2 of Article 20, the Parties shall negotiate on issues such as improving market access conditions, in the fourth year.

5. The rate of customs duty shall be reduced in six equal annual installments from 15.0 percent to 13.0 percent, as from the date of entry into force of this Agreement.

6. (a) A tariff rate quota shall be applied in accordance with the following:
- (i) From the first year to the fifth year, the aggregate quota quantity shall be 25,000 metric tons for each year.
  - (ii) The in-quota rate of customs duty shall be 3.4 percent.
  - (iii) For the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party and the aggregate quota quantity shall be allocated by the importing Party.
  - (iv) In accordance with paragraph 2 of Article 20, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity thereafter. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity provided for in subparagraph (i) shall be applied.
- (b) The rate of customs duty applied to originating goods other than those imported under the tariff rate quota shall be reduced in eight equal annual installments from 17.0 percent to 12.0 percent, as from the date of entry into force of this Agreement.

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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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	
01.03	Live swine.			
0103.10	- Pure-bred breeding animals		A	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0103.91	-- Weighing less than 50kg		X	
0103.92	-- Weighing 50kg 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	
	Other		X	
0203.29	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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		X	
	- Of bovine animals, frozen:			
0206.21	-- Tongues		X	
0206.22	-- Livers		X	
0206.29	-- Other		X	
0206.30	- Of swine, fresh or chilled:			
	Of wild boars		A	
	Other		X	
	- Of swine, frozen:			
0206.41	-- Livers:			
	Of wild boars		A	
	Other		X	
0206.49	-- Other:			
	Of wild boars		A	
	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		X	
0207.12	-- Not cut in pieces, frozen		X	
0207.13	-- Cuts and offal, fresh or chilled		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0207.14	-- Cuts and offal, frozen:  Livers  Other  - Of turkeys:		A  X	
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  - Of ducks, geese or guinea fowls:		A	
0207.32	-- Not cut in pieces, fresh or chilled:  Of ducks  Other	9.6%	B7  A	
0207.33	-- Not cut in pieces, frozen		A	
0207.34	-- Fatty livers, fresh or chilled		A	
0207.35	-- Other, fresh or chilled:  Of ducks  Other	9.6%	B7  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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- 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%	B5	
0210.93	-- Of reptiles (including snakes and turtles)		A	
0210.99 --	-- Other		X	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
0301.10	- Ornamental fish:			
	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%	B5	
0301.92	-- Eels ( <i>Anguilla</i> spp.):			
	Fry for fish culture		A	
	Other		X	
0301.93	-- Carp:			
	Fry for fish culture		A	
	Other	3.5%	B5	
0301.99	-- Other:			
	Fry for fish culture		A	
	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		R	1
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> )		X	
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> )		X	
0302.19	-- Other		X	
	- 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:			
0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3.5%	B5	
0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B5	
0302.23	-- Sole ( <i>Solea spp.</i> )	3.5%	B5	
0302.29	-- 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:			
0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		R	1
0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		R	1

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.33	-- Skipjack or stripe-bellied bonito		R	1
0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )		R	1
0302.35	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		R	1
0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		R	1
0302.39	-- Other		R	1
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		X	
	- Other fish, excluding livers and roes:			
0302.61	-- 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>		X	
	Other	3.5%	B5	
0302.62	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B5	
0302.63	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B5	
0302.64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0302.65	-- Dogfish and other sharks		R	1
0302.66	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B5	
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:			
	Billfish and swordfish		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Fugu	3.5%	B5	
	Other		R	1
0302.70	- Livers and roes:			
	Hard roes of Nishin ( <i>Clupea spp.</i> )	5.6%	B5	
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other		R	1
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 tshawytscha</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> )		X	
0303.19	-- Other		X	
	- 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> )		X	
0303.22	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		X	
0303.29	-- Other		X	
	- 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%	B5	
0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B5	
0303.33	-- Sole ( <i>Solea spp.</i> )	3.5%	B5	
0303.39	-- Other	3.5%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- 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> )		R	1
0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		R	1
0303.43	-- Skipjack or stripe-bellied bonito		R	1
0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )		R	1
0303.45	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		R	1
0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		R	1
0303.49	-- Other		R	1
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:			
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>		X	
	Other	3.5%	B5	
0303.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B5	
0303.73	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B5	
0303.74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0303.75	-- Dogfish and other sharks		R	1
0303.76	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B5	
0303.77	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	3.5%	B5	
0303.78	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ):			
	Of <i>Merluccius spp.</i>		X	
	Of <i>Urophycis spp.</i>	3.5%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 and Mero ( <i>Dissostichus spp.</i> )  Fugu, Menuke ( <i>Sebastes spp.</i> ) and sable fish  Other		X    A   X  B5  R	
0303.80	- Livers and roes:  Hard roes of Nishin ( <i>Clupea spp.</i> )  Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )  Other	4%	B5  X  R	1
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> )  Other  Other:		X     R	1

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:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip and sea breams		A	
	Other		R	1
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> )		R	1
	Billfish, swordfish and Mero ( <i>Dissostichus spp.</i> )		X	
	Other	3.5%	B5	
0304.90	- 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 Shishamo		A	
	Dogfish and other sharks		R	1
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Bluefin tunas ( <i>Thunnus thynnus</i> ), Spanish mackerel and southern bluefin tunas ( <i>Thunnus maccoyii</i> )		R	1
	Itoyori (surimi)		X	
	Other	3.5%	B5	
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		R	1
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Nishin roes on the tangles	10%	B7	
	Other		A	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			
	Salmonidae		X	
	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%	B7	
	- Smoked fish, including fillets:			
0305.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</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> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10%	B7	
0305.49	-- Other	10%	B7	
	- 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		X	
	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		R	1
	- 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	
0305.69	-- Other		X	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0306.14	-- Crabs		R	1
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	Ebi		A	
	Other	7%	B7	
	- Not frozen:			
0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):			
	Live, fresh or chilled		A	
	Other	4%	B5	
0306.22	-- Lobsters ( <i>Homarus spp.</i> ):			
	Live, fresh or chilled		A	
	Other	4%	B5	
0306.23	-- Shrimps and prawns:			
	Live, fresh or chilled		A	
	Other	4%	B5	
0306.24	-- Crabs		R	1
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	Live, fresh or chilled:			
	Ebi		A	
	Other	7%	B7	
	Other:			
	Ebi	4%	B5	
	Other	10%	B7	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0307.10	- Oysters:  Live, fresh, chilled or frozen  Other	10.5%	R  B7	1
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21	-- Live, fresh or chilled		X	
0307.29	-- Other		X	
	- Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.):			
0307.31	-- Live, fresh or chilled		R	1
0307.39	-- Other:			
	Frozen		R	1
	Other	10%	B7	
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):			
0307.41	-- Live, fresh or chilled		X	
0307.49	-- Other		X	
	- Octopus ( <i>Octopus</i> spp.):			
0307.51	-- Live, fresh or chilled	5%	B7	
0307.59	-- Other:			
	Frozen	5%	B7	
	Other	10%	B7	
0307.60	- Snails, other than sea snails:			
	Live, fresh, chilled or frozen	7%	B7	
	Other	10%	B7	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
	Live aquatic invertebrates other than crustaceans or molluscs		A	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		R	1
	Other:			
	Hard clam, salted or in brine	5.3%	B5	
	Other:			
	Hard clam, Dried	9%	B7	
	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.		X	
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:			
0402.91	-- Not containing added sugar or other sweetening matter:			
	Of a fat content, by weight, exceeding 7.5%:			
	Whipped cream in pressurized containers		R	1
	Other		X	
	Other		X	
0402.99	-- Other:			
	Of a fat content, by weight, exceeding 8%:			
	Whipped cream in pressurized containers		R	1

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
	Other		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 fruit or nuts, excluding frozen yogurt		X	
	Other		R	1
0403.90	- Other		X	
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.		X	
04.05	Butter and other fats and oils derived from milk; dairy spreads.		X	
04.06	Cheese and curd.		R	1
0407.00	Birds' eggs, in shell, fresh, preserved or cooked:			
	For hatching		A	
	Other		R	1
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%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0408.19	-- Other	20% or 48 yen/kg, whichever is the greater	B15	
	- Other:			
0408.91	-- Dried	21.3%	B15	
0408.99	-- Other	21.3% or 51 yen/kg, whichever is the greater	B15	
0409.00	Natural honey.		R	1
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%	B5	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	Onions:			
	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	B15	
	More than 73.70 yen/kg in value for customs duty		A	
	Shallots		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0703.20	- Garlic	3%	B5	
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.		A	
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.		A	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		A	
0707.00	Cucumbers and gherkins, fresh or chilled.		A	
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%	B5	
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>	3%	B5	
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)		A	
0709.90	- Other:			
	Sweet corn	6%	B5	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes	8.5%	B7	
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas ( <i>Pisum sativum</i> )	8.5%	B7	
0710.22	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	8.5%	B7	
0710.29	-- Other:			
	Green soya beans	6%	B5	
	Other	8.5%	B7	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5	
0710.40	- Sweet corn	10.6%	B7	
0710.80	- Other vegetables:			
	Burdock	12%	B10	
	Other	6%	B5	
0710.90	- Mixtures of vegetables:			
	Chiefly consisting of sweet corn	10.6%	B7	
	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	7.5%	B7	
0711.40	- Cucumbers and gherkins	9%	B7	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B7	
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables:			
	Aubergines (egg-plants), weighing not more than 20g per piece, scallion and bracken:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Aubergines (egg-plants)	6%	B15	
	Scallion and bracken	6%	B5	
	Other:			
	Burdock	12%	B10	
	Other:			
	Aubergines (egg-plants)	9%	B15	
	Other	9%	B7	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	- Onions	9%	B15	
	- 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%	B7	
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, sterilization, acceleration of germination)		A	
	Other	9 yen/kg	B5	
	Other:			
	Potatoes whether or not cut or sliced but not further prepared	10%	B10	
	Other:			
	Bamboo shoots	7.5%	B7	
	Other	9%	B7	





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		X	
	Other:  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	9%	B7	
0714.20	- Sweet potatoes:			
	Frozen	12%	B15	
	Other	12.8%	B15	
0714.90	- Other:			
	Frozen:			
	Taros	10%	B7	
	Other	12%	B10	
	Other	9%	B7	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0802.31	-- In shell	10%	B10	
0802.32	-- Shelled	10%	B10	
0802.40	- Chestnuts ( <i>Castanea spp.</i> )	9.6%	B15	
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		Q	2
	Dried		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	- Dates		A	
0804.20	- Figs	3%	B7	
0804.30	- Pineapples:			
	Fresh:			
	Weighing less than 900g as a whole, not peeled, whether or not crowned		Q	3
	Other		X	
	Dried		X	
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 June 1 to November 30	16%	B15	
	If imported during the period from December 1 to May 31	32%	B15	
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	B15	
0805.40	- Grapefruit	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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%	B15	
08.06	Grapes, fresh or dried.			
0806.10	- Fresh:			
	If imported during the period from March 1 to October 31	17%	B10	
	If imported during the period from November 1 to the last day of February	7.8%	B7	
0806.20	- Dried		A	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11	-- Watermelons	6%	B5	
0807.19	-- Other	6%	B5	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples	17%	B10	
0808.20	- Pears and quinces	4.8%	B7	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B7	
0809.20	- Cherries	8.5%	B7	
0809.30	- Peaches, including nectarines	6%	B7	
0809.40	- Plums and sloes	6%	B7	
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B5	
0810.20	- Raspberries, blackberries, mulberries and loganberries		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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%	B7	
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%	B7	
	Other	12%	B10	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A	
0811.90	- Other:			
	Containing added sugar:			
	Pineapples		X	
	Berries		A	
	Sour cherries	6.9%	B10	
	Peaches and pears	7%	B7	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	6%	B10	
	Other	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Pineapples		X	
	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%	B7	
	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%	B15	
0812.90	- Other:			
	Bananas		R	4
	Oranges:			
	If imported during the period from June 1 to November 30	16%	B15	
	If imported during the period from December 1 to May 31	32%	B15	
	Grapefruit	10%	B10	
	Other:			
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A	
	Chestnuts	9.6%	B15	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambooo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	6%	B10	
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	B15	
	Other	12%	B10	
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%	B7	
0813.20	- Prunes		A	
0813.30	- Apples	9%	B7	
0813.40	- Other fruit:			
	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	
	Other	9%	B7	
0813.50	- Mixtures of nuts or dried fruits of this Chapter:			
	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	
	Other	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		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		R	1
0901.22	-- Decaffeinated		R	1
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 3kg	17%	B15	
0902.20	- Other green tea (not fermented): Waste, unfit for beverage		A	
	Other	17%	B15	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg: Black tea	12%	B10	
	Other	17%	B15	
0902.40	- Other black tea (fermented) and other partly fermented tea: Waste, unfit for beverage		A	
	Other:			
	Black tea		A	
	Other	17%	B15	
0903.00	Maté.	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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  Other	9%	B7  A	
0910.20	- Saffron		A	
0910.30	- Turmeric (curcuma)		A	
0910.40	- Thyme; bay leaves		A	
0910.50	- Curry  - Other spices:	3.6%	B7	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Popcorn, corn which is explosive with heating under normal air pressure		A	
	Other:			
	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:			
	Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		R	1
	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, sterilization, acceleration of germination)		A	
	Other	9%	B7	
1008.20	- Millet		A	
1008.30	- Canary seed		A	
1008.90	- Other cereals:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Triticale		X	
	Other		A	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1101.00	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.			
1102.10	- Rye flour	7.5%	B10	
1102.20	- Maize (corn) flour		X	
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)		R	1
1103.19	-- Of other cereals:			
	Of barley, triticale or rice		X	
	Of oats	6%	B10	
	Other	8.5%	B10	
1103.20	- Pellets:			
	Of wheat, rice, barley or triticale		X	
	Of oats	6%	B10	
	Of maize (corn)	21.3%	B10	
	Other	8.5%	B10	
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	6%	B10	
1104.19	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Of maize (corn)	21.3%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	8.5%	B10	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats	6%	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		X	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	B15	
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		X	
1106.20	- Of sago or of roots or tubers of heading 07.14:			
	Of manioc:			
	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	
	Other	21.3%	B15	
1106.30	- Of the products of Chapter 8:			
	Flour, meal and powder of bananas:			

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%	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	
	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	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of <i>Gloiopeltis</i> spp.		A	
	Other	3.5%	B5	
	Other		A	
1212.30	- Apricot, peach (including nectarine) or plum stones and kernels		A	
	- Other:			
1212.91	-- Sugar beet		A	
1212.99	-- Other:			
	Tubers of konnyaku ( <i>Amorphophalus</i> ), whether or not cut, dried or powdered		X	
	Other		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%	B5	
	Other		A	
1302.19	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Bases for beverage:			
	Obtained from a single material of vegetable origin	10%	B10	
	Other		R	1
	Other		A	
1302.20	- Pectic substances, pectinates and pectates		A	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31	-- Agar-agar	112 yen/kg	B5	
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, Shichittoi ( <i>Cyperus tegetiformis</i> ) and Wanguru ( <i>Cyperus exaltatus</i> )	8.5%	B7	
	Other		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  R B7	1
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		R	1
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%	B7	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		R	1
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		R	1

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A	
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		R	1
1512.19	-- Other		R	1
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed:			
	Used for the manufacture of canned fish or shellfish for export		A	
	Other		R	1
1512.29	-- Other:			
	Used for the manufacture of canned fish or shellfish for export		A	
	Other		R	1
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.		R	1
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1515.11	-- Crude oil		R	1
1515.19	-- Other		R	1
	- Maize (corn) oil and its fractions:			
1515.21	-- Crude oil		R	1
1515.29	-- Other		R	1
1515.30	- Castor oil and its fractions		A	
1515.40	- Tung oil and its fractions		A	
1515.50	- Sesame oil and its fractions		R	1
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		X	
	Other		R	1
	Other:			
	Rice bran oil and its fractions		X	
	Other		R	1
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, 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		R	1
1517.90	- Other:			
	Mixtures of animal fats and oils and their fractions, not otherwise prepared	6.4%	B5	
	Oils of a kind used as mould release	2.9%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		R	1
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized 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		R	1
	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.		R	1
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations		X	
1602.20	- Of liver of any animal:			
	Of bovine animals or swine		X	
	Other		R	1
	- Of poultry of heading 01.05:			
1602.31	-- Of turkeys:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other		A	
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other		R	1
1602.39	-- Other:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other	6%	B5	
	- Of swine:			
1602.41	-- Hams and cuts thereof		X	
1602.42	-- Shoulders and cuts thereof		X	
1602.49	-- Other, including mixtures:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1602.50	- Of bovine animals:			
	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
	Internal organs and tongues of bovine animals		X	
	Other:			
	Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues		X	
	Other:			
	Beef jerky		R	1
	Other		X	
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		X	
	Other		R	1
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
	Extracts and juices of meat		X	
	Other	6.4%	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		R	1
1604.12	-- Herrings		R	1
1604.13	-- Sardines, sardinella and brisling or sprats		R	1
1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )		X	
1604.15	-- Mackerel		R	1
1604.16	-- Anchovies		R	1

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1604.19	-- Other:			
	Eel		X	
	Boiled and dried fish	7.2%	B7	
	Other		R	1
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	9.6%	B7	
	Other	11%	B7	
	Of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		R	1
	Other	6.4%	B5	
	Other		R	1
1604.30	- Caviar and caviar substitutes:			
	Ikura		R	1
	Other	4.8%	B5	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
	In airtight containers, not smoked		R	1
	Other:			
	Containing rice		X	
	Other		R	1
1605.20	- Shrimps and prawns:			
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		A	
1605.30	- Lobster		R	1
1605.40	- Other crustaceans:			
	Ebi		R	1
	Other	7.2%	B7	
1605.90	- Other:			
	Smoked:			
	Of cuttle fish, squid, scallops and adductors of shellfish		R	1
	Other	6.4%	B5	
	Other:			
	Cuttle fish, squid and jellyfish:			
	Cuttle fish and squid		X	
	Jellyfish	8%	B7	
	Sea cucumbers and sea urchins		R	1
	Other:			
	Abalones, scallops and other mollusks		R	1
	Other	7.2%	B7	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		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	
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 syrup, 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%	B5	
	Other		X	
	Other:			
	Containing added flavouring or colouring matter		X	
	Other:			
	Containing added sugar		X	
	Other:			
	Sorbose	12%	B10	
	Other		X	
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	- Cane molasses:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1803.10	- Not defatted	3.5%	B5	
1803.20	- Wholly or partly defatted	7%	B7	
1804.00	Cocoa butter, fat and oil.		A	
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	10.5%	B7	
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter:			
	Containing added sugar		X	
	Other		R	1
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg:			
	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 pressurized containers		X	
	Other:			
	Containing added sugar		X	
	Other		R	1
	Other:			
	Containing added sugar		X	
	Other		R	1
	- Other, in blocks, slabs or bars:			
1806.31	-- Filled		X	
1806.32	-- Not filled:			
	Chocolate confectionery		X	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1806.90	<p>Containing added sugar</p> <p>Other</p> <p>- Other:</p> <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 pressurized containers</p> <p>Other:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>		<p>X</p> <p>R</p> <p>X</p> <p>X</p> <p>X</p> <p>R</p> <p>X</p>	<p>1</p> <p>1</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>		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1901.20	Food preparations of goods of headings 04.01 to 04.04:	21.3%		
	Containing added sugar			X
	Other			B15
	Other			X
	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
	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)		X	
	Other:			
	Food preparations of goods of headings 04.01 to 04.04:			
	Containing added sugar			X
	Other			R
	Other			X
1901.90	- Other:			
	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 pressurized containers)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Food preparations of goods of headings 04.01 to 04.04:			
	Containing added sugar		X	
	Other		R	1
	Malt extract		R	1
	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.		X	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	B7	
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.		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		R	1
1905.20	- Gingerbread and the like		R	1
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits		X	
1905.32	-- Waffles and wafers		P	5
1905.40	- Rusks, toasted bread and similar toasted products		R	1
1905.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Bread, ship's biscuits, and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit</p> <p>Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p> <p>Other:</p> <p>    Containing added sugar:</p> <p>        Arare, Sembei, similar rice products, biscuits, cookies and crackers</p> <p>        Crisp savoury food products, made from a dough based on potato powder</p> <p>        Other</p> <p>    Other:</p> <p>        Arare, Sembei, similar rice products, biscuits, cookies and crackers</p> <p>        Crisp savoury food products, made from a dough based on potato powder</p> <p>        Other</p>	<p>9%</p> <p>9%</p> <p>9%</p>	<p>X</p> <p>X</p> <p>X</p> <p>B15</p> <p>X</p> <p>X</p> <p>B15</p> <p>X</p>	
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	12%	B10	
	Other	9%	B10	
2001.90	- Other:			
	Containing added sugar:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	10.5%	B7	
	Young corncobs	16.8%	B15	
	Other	12%	B10	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	7.5%	B7	
	Young corncobs	9%	B10	
	Other:			
	Ginger		R	1
	Other	9%	B10	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	7.6%	B15	
2002.90	- Other:			
	Containing added sugar	13.4%	B15	
	Other:			
	Tomato purée and tomato paste		X	
	Other	7.6%	B15	
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 10kg 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%	B15	
	Other:			
	Mashed potatoes	13.6%	B10	
	Other	9%	B15	
2004.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Sweet corn	10.5%	B7	
	Other		R	1
	Other:			
	Asparagus and leguminous vegetables:			
	Asparagus	17%	B15	
	Leguminous vegetables		X	
	Bamboo shoots	13.6%	B10	
	Sweet corn	7.5%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Young corncobs:			
	In airtight containers	9%	B10	
	Other	15%	B10	
	Other	9%	B7	
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%	B15	
	Other	9.6%	B10	
2005.20	- Potatoes:			
	Mashed potatoes and potato flakes	13.6%	B10	
	Other:			
	In airtight containers not more than 10kg each including container	9.6%	B10	
	Other	9%	B7	
2005.40	- Peas ( <i>Pisum sativum</i> ):			
	Containing added sugar		X	
	Other:			
	In airtight containers not more than 10kg each including container:			
	Unshelled	9.6%	B10	
	Other	7.5%	B10	
	Other:			
	Unshelled	9%	B7	
	Other	6.8%	B10	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
2005.51	-- Beans, shelled:			
	Containing added sugar:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10	
	Other		X	
	Other		X	
2005.59	-- Other:			
	Containing added sugar		X	
	Other:			
	In airtight containers not more than 10kg each including container	9.6%	B10	
	Other	9%	B7	
2005.60	- Asparagus:			
	In airtight containers not more than 10kg each including container	16%	B15	
	Other	12%	B10	
2005.70	- Olives		A	
2005.80	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):			
	Containing added sugar	14.9%	B10	
	Other	10%	B7	
2005.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Leguminous vegetables (podded out):			
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10	
	Other		X	
	Other		X	
	Other:			
	Bamboo shoots	13.6%	B10	
	Young corncobs:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In airtight containers	9%	B10	
	Other	15%	B10	
	Leguminous vegetables (podded out)		X	
	Sauerkraut	9.6%	B10	
	Other:			
	In airtight containers not more than 10kg each including containers:			
	Garlic powder	9.6%	B15	
	Other	9.6%	B10	
	Other:			
	Garlic powder	8%	B15	
	Other	9%	B7	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):			
	Marrons glacé	12.6%	B15	
	Other	9%	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%	B15	
	Other	21.3%	B15	
	- Other:			
2007.91	-- Citrus fruit:			
	Jams, fruit jellies and marmalades:			
	Containing added sugar		R	1
	Other	12%	B10	
	Fruit purée and fruit pastes		R	1
2007.99	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Jams and fruit jellies:			
	Containing added sugar	16.8%	B15	
	Other	12%	B10	
	Other		R	1
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		X	
	Other:			
	Peanut butter	10%	B7	
	Other		X	
2008.19	-- Other, including mixtures:			
	Containing added sugar:			
	In pulp form	10.5%	B10	
	Other:			
	Cashew nuts and other roasted nuts	5.5%	B7	
	Other	16.8%	B15	
	Other:			
	In pulp form		A	
	Other:			
	Roasted almonds, macadamia nuts, roasted pecan and cashew nuts		A	
	Coconuts, Brazil nuts, paradise nuts and hazel nuts	4%	B7	
	Gingko nuts	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Roasted		A	
	Other	12%	B10	
2008.20	- Pineapples		X	
2008.30	- Citrus fruit		R	1
2008.40	- Pears:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	15%	B10	
	Other	21%	B15	
	Other:			
	In airtight containers	10.8%	B10	
	Other	15%	B10	
	Other:			
	In pulp form:			
	In airtight containers	12%	B10	
	Other	7.5%	B10	
	Other:			
	In airtight containers	9%	B7	
	Other	5.4%	B10	
2008.50	- Apricots:			
	Containing added sugar	15%	B10	
	Other	6%	B10	
2008.60	- Cherries:			
	Containing added sugar	15%	B10	
	Other:			
	In pulp form	12%	B10	
	Other	6%	B10	
2008.70	- Peaches, including nectarines:			
	Containing added sugar:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In pulp form:			
	In airtight containers	21.3%	B15	
	Other	29.8%	B15	
	Other:			
	In airtight containers:			
	Not less than 2kg each including container	6.7%	B7	
	Other	8%	B7	
	Other	13.4%	B10	
	Other:			
	In pulp form:			
	In airtight containers	8.5%	B10	
	Other	10.7%	B10	
	Other:			
	In airtight containers	6.7%	B7	
	Other	9.6%	B7	
2008.80	- Strawberries:			
	Containing added sugar:			
	In pulp form	21%	B15	
	Other	11%	B7	
	Other:			
	In pulp form	15%	B10	
	Other	12%	B10	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	7.5%	B10	
2008.92	-- Mixtures:			
	Mixed fruit, fruit salad and fruit cocktail:			
	Containing added sugar	6%	B5	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2008.99	<p>Other</p> <p>-- Other:</p> <p>Ume (fruit of Mume plum)</p> <p>Other:</p> <p>Containing added sugar:</p> <p>In pulp form:</p> <p>Bananas and avocados</p> <p>Other</p> <p>Other:</p> <p>Berries, prunes, bananas, avocados, mangoes, guavas and mangosteens</p> <p>Other:</p> <p>Durians, rambutan, passion-fruit, litchi and carambola (star-fruit)</p> <p>Other</p> <p>Other:</p> <p>In pulp form:</p> <p>Bananas, avocados, prunes, mangoes, guavas and mangosteens</p> <p>Camucamu</p> <p>Other</p> <p>Other:</p> <p>Prunes, bananas, avocados, mangoes, guavas and mangosteens</p> <p>Frozen taros</p> <p>Other:</p> <p>Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn (corn which is explosive with heating under normal air pressure)</p>	<p>12%</p> <p>10.5%</p> <p>29.8%</p> <p>5.5%</p> <p>7%</p> <p>16.8%</p> <p>7.5%</p> <p>21.3%</p> <p>10%</p>	<p>R</p> <p>B10</p> <p>B15</p> <p>B7</p> <p>B10</p> <p>B15</p> <p>B10</p> <p>A</p> <p>B15</p> <p>A</p> <p>B7</p> <p>A</p>	<p>1</p>

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Sweetpotatoes, whole or in pieces, dried after simply steamed or boiled in water	12%	B15	
	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		R	1
2009.12	-- Not frozen, of a Brix value not exceeding 20		R	1
2009.19	-- Other		R	1
	- Grapefruit juice:			
2009.21	-- Of a Brix value not exceeding 20		R	1
2009.29	-- Other		R	1
	- Juice of any other single citrus fruit:			
2009.31	-- Of a Brix value not exceeding 20:			
	Containing added sugar		R	1
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B10	
	Other		R	1
	Other		R	1
2009.39	-- Other:			
	Containing added sugar		R	1
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		R	1
	Other		R	1
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20		X	
2009.49	-- Other		X	
2009.50	- Tomato juice		X	
	- Grape juice (including grape must)			
2009.61	-- Of a Brix value not exceeding 30:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other	19.1%	B15	
2009.69	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B15	
	Other	25.5%	B15	
	- Apple juice:			
2009.71	-- Of a Brix value not exceeding 20		R	1
2009.79	-- Other		R	1
2009.80	- Juice of any other single fruit or vegetable:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Fruit juices:</p> <p>Containing added sugar:</p> <p>Not more than 10% by weight of sucrose, naturally and artificially contained</p> <p>Other</p> <p>Other:</p> <p>Not more than 10% by weight of sucrose:</p> <p>Prune juice</p> <p>Other</p> <p>Other</p> <p>Vegetable juices:</p> <p>Containing added sugar</p> <p>Other:</p> <p>In airtight containers</p> <p>Other</p> <p>- Mixtures of juices:</p> <p>Mixtures of fruit juices</p> <p>Mixtures of vegetable juices:</p> <p>Containing added sugar</p> <p>Other</p>	<p>23%</p> <p>29.8% or 23 yen/kg, whichever is the greater</p> <p>14.4%</p> <p>19.1%</p> <p>25.5%</p> <p>8.1%</p> <p>7.6%</p> <p>7.2%</p> <p>8.1%</p> <p>5.4%</p>	<p>B15</p> <p>B15</p> <p>B10</p> <p>B15</p> <p>B15</p> <p>B7</p> <p>B7</p> <p>B7</p> <p>R</p> <p>B7</p> <p>B5</p>	<p>1</p>
Chapter 21	Miscellaneous edible preparations			
21.01	<p>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.</p> <p>- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</p>			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2101.11	-- Extracts, essences and concentrates:  Containing added sugar  Other:  Instant coffee  Other	8.8%	X   B3  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  Other:  Instant coffee  Other  Preparations with a basis of coffee:  Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter  Other:  Containing added sugar  Other	8.8%	X   B7  A   X   X  B10	
2101.20	- 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:  Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:  Instant tea  Other  Preparations with a basis of tea or maté:	8%	A  B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		R	1
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		R	1
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	6%	B7	
2103.20	- Tomato ketchup and other tomato sauces		X	
2103.30	- Mustard flour and meal and prepared mustard:			
	Put up in containers for retail sale	9%	B7	
	Other	7.5%	B7	
2103.90	- Other:			
	Sauces:			
	Mayonnaise, French dressings and salad dressings		R	1
	Other	6%	B7	
	Other:			
	Instant curry and other curry preparations	3.6%	B7	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Consisting chiefly of sodiumglutamate	4.8%	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%	B7	
	Other	8.4%	B7	
2104.20	- Homogenised composite food preparations	6%	B10	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.		R	1
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 500g each excluding container		X	
	Other:			
	Containing added sugar		X	
	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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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	
	Chewing gum		R	1
	Konnyaku		X	
	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	B15	
	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		X	
	Other	20%	B10	
	Food supplement with a basis of vitamins	12.5%	B10	
	Other		X	
	Other:			
	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X	
	Bases for beverage, non-alcoholic:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing <i>Panax ginseng</i> or its extract	12%	B10	
	Other	10%	B10	
	Other:			
	Of products specified in heading 04.10	9%	B7	
	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	
	Other:			
	Hijiki ( <i>Hijikia fusiformis</i> ) and other those of products specified in subheading 1212.20:			
	Hijiki ( <i>Hijikia fusiformis</i> )		R	1
	Other		X	
	Other		X	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		R	1
	Other	9.6%	B7	
2202.90	- Other:			
	Containing added sugar		R	1
	Other	9.6%	B7	
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		X	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2 l or less		X	
2204.29	-- Other		X	
2204.30	- Other grape must:			
	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%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	25.5%	B15	
	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%	B15	
	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	B15	
	Other:			
	Sake (Seishu and Dakushu)		X	
	Other:			
	Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02		X	
	Other:			
	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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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		R	4
	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		R	4
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Other:</p> <p>Intended for use in distilling alcohol for making alcoholic beverages through the continuous still</p> <p>Other</p> <p>Other spirituous beverages:</p> <p>Imitation sake and white sake</p> <p>Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol</p> <p>Other</p>		<p>A</p> <p>X</p> <p>A</p> <p>B15</p> <p>A</p>	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	4.8%	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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 10kg 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	18 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 10kg 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>		<p>A</p> <p>A</p> <p>X</p> <p>X</p>	
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		A	
2402.20	- Cigarettes containing tobacco		X	
2402.90	- Other		X	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
2403.99	-- Other:			
	Tobacco extracts and essences		A	
	Other		X	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>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:</p> <p>Petroleum spirits:</p> <p>Mixed alkylenes with a very low degree of polymerisation</p> <p>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</p> <p>Other:</p> <p>For aviation use, including products not containing antiknock preparations:</p> <p>Of a specific gravity not more than 0.8017 at 15° C</p> <p>Other</p> <p>Other:</p> <p>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> <p>Kerosenes:</p> <p>Mixed alkylenes with a very low degree of polymerisation</p> <p>Other:</p> <p>Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)</p> <p>Other:</p>	<p>2,069 yen/kl</p> <p>2,336 yen/kl</p> <p>1,386 yen/kl</p>	<p>A</p> <p>A</p> <p>B7</p> <p>B7</p> <p>A</p> <p>B7</p> <p>A</p> <p>A</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2710.19	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	564 yen/kl	B7	
	Gas oils:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	1,257 yen/kl	B7	
	Other		A	
	-- 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:			
	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	564 yen/kl	B7		
Gas oils:				
Intended for use in the manufacture of petrochemical products 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	1,257 yen/kl	B7	
	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		A	
	Japan or  when mixed with other petroleum oils by the method stipulated in a Cabinet Order			
	Containing by weight 0.3% or less of sulphur	2,593 yen/kl	B7	
	Other	3,306 yen/kl	B7	
	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		A	
	Other:  Containing by weight 0.3% or less of sulphur	2,376 yen/kl	B7	
	Other	3,202 yen/kl	B7	
	Lubricating oils, including liquid paraffin:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of a specific gravity not more than 0.8494 at 15° C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15° C:			
	Of a specific gravity not more than 0.8494 at 15° C	3.9%	B15	
	Other:			
	Liquid paraffin		A	
	Cutting oils, insulating oils and aviation lubricating oils, quenching hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating	3.9%	B15	
	Other	7.9%	B15	
	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.			
	- Liquefied:			
2711.11	-- Natural gas		A	
2711.12	-- Propane		A	
2711.13	-- Butanes		A	
2711.14	-- Ethylene, propylene, butylene and butadiene		A	
2711.19	-- Other:			
	Petroleum gases		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	4.1%	B3	
	- In gaseous state:			
2711.21	-- Natural gas	4.1%	B3	
2711.29	-- Other	4.1%	B5	
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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:			
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)		Q	6
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2906.11	-- Menthol	8% or 213.44 yen/kg, whichever is the greater	B7	
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		X	
2918.15	-- Salts and esters of citric acid:			
	Calcium citrate		X	
	Other		A	
2918.16	-- Gluconic acid, its salts and esters		A	
2918.19	-- Other		A	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
2922.14	-- Dextropropoxyphene (INN) and its salts		A	
2922.19	-- Other  - Amino-naphthols and other aminophenols, 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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	5.2%	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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	5.4%	B7	
	Other		A	
3301.26	-- Of vetiver		A	
3301.29	-- Other		A	
3301.30	- Resinoids		A	
3301.90	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.  Gelatin for photographic use, gelatin derivatives, fish glues and isinglass  Other		A  X	
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.		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 1kg.		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  Other	1.3% or 4.48 yen/kg, whichever is the less	B10  A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3901.20	- Polyethylene having a specific gravity of 0.94 or more:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.3% or 4.48 yen/kg, whichever is the less	B7  A	
3901.30	- Ethylene-vinyl acetate copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B7  A	
3901.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  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  Other	1.3% or 5.12 yen/kg, whichever is the less	B10  A	
3902.20	- Polyisobutylene:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	
3902.30	- Propylene copolymers:			

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	0.56%	B7	
	Other		A	
3902.90	- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B7	
	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	0.78%	B10	
	Other		A	
3903.19	-- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.3%	B7	
	Other		A	
3903.20	- Styrene-acrylonitrile (SAN) copolymers:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.62%	B7	
	Other		A	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.62%	B7	
	Other		A	
3903.90	- 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	0.62%	B10	
	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	0.78%	B3	
	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	0.78%	B3	
	Other		A	
3904.22	-- Plasticised:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.78%	B3	
	Other		A	
3904.30	- Vinyl chloride-vinyl acetate copolymers:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.62%	B3	
	Other		A	
3904.40	- Other vinyl chloride copolymers:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B3	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3904.50	- Vinylidene chloride polymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B3  A	
3904.61	- Fluoro-polymers: -- Polytetrafluoroethylene:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.12%	B3  A	
3904.69	-- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.12%	B3  A	
3904.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B3  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):  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.68%	B3  A	
3906.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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.			
3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B3	
	Other		A	
3911.90	- Other		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:			
	Of polystyrene	1%	B3	
	Of acrylic resins	1%	B3	
	Other		A	
39.15	Waste, parings and scrap, of plastics.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, 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	
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		A	
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		A	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		A	
39.21	Other plates, sheets, film, foil and strip, of plastics.		A	
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		A	
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		A	
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.		A	
39.25	Builders' ware of plastics, not elsewhere specified or included.		A	
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			
3926.10	- Office or school supplies		A	
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)		A	
3926.30	- Fittings for furniture, coachwork or the like		A	
3926.40	- Statuettes and other ornamental articles		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3926.90	- Other:  Chassis spring and leaves thereof, for motor vehicles  Other:  Woven fabrics obtained from strip, entirely coated or covered on both sides with plastics  Other	0.78%	A  B3  A	
Chapter 40	Rubber and articles thereof		A	
Chapter 41	Raw hides and skins (other than furskins) and leather			
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process  Other	12%	A  B10	
4101.50	- Whole hides and skins, of a weight exceeding 16kg:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of 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 of which have not yet undergone any tanning process		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	12%	B10	
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		A	
	Other	1.2%	B7	
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:			
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	12%	B10	
	Other:			
	Dyed or coloured:			
	Dyed or coloured, excluding whole hides and skins of bovine, of a unit surface area not exceeding 2.6m <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	
	Other		A	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	- 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%	B10	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Of swine:			
4106.31	-- In the wet state (including wet-blue)	1.2%	B7	
4106.32	-- In the dry state (crust):			
	Dyed or coloured	1.6%	B7	
	Other	1.2%	B7	
4106.40	- Of reptiles:			
	Vegetable pre-tanned		A	
	Other:			
	Dyed or coloured:			
	Of alligators, crocodiles or lizards	2%	B7	
	Other	1.2%	B7	
	Other		A	
	- Other:			
4106.91	-- In the wet state (including wet-blue)		A	
4106.92	-- In the dry state (crust):			
	Dyed or coloured	1.2%	B7	
	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:			
4107.11	-- Full grains, unsplit:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m <sup>2</sup> , buffalo leather and roller leather	13.3%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	16%	B10	
	Other	12%	B10	
4107.12	-- Grain splits:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m <sup>2</sup> , buffalo leather and roler leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.19	-- Other:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	B10	
	- Other, including sides:			
4107.91	-- Full grains, unsplit:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.92	-- Grain splits:			
	Parchment-dressed	1.2%	B7	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.99	-- Other:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	B10	
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	1.2%	B7	
	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	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	
4113.20	- Of swine:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	1.6%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4113.30	Other - Of reptiles: Parchment-dressed Other: Dyed, coloured, stamped or embossed: Of alligators, crocodiles or lizards Other Other	1.2%  1.2%  2% 1.2%	B7  B7  B7 B7	
4113.90	- Other: Parchment-dressed Other: Dyed, coloured, stamped or embossed Other	1.2%  1.2%	B7  B7 A	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		X	
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	1.2%	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	0.6%	B7	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.	1.06%	B7	
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  Other	12.8%  8%	B7  B7	
4202.12	-- 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	12.8%  6.4%	B7  B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	3.68%	B7	
4202.19	-- Other	0.82%	B7	
	- Handbags, whether or not with shoulder strap, including those without handle:			
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	11.2%	B7	
	Other	12.8%	B7	
	Other:			
	Of leather or of patent leather	6.4%	B7	
	Other	8%	B7	
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	12.8%	B7	
	Other	6.4%	B7	
4202.29	-- Other	6.4%	B7	
	- 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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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	12.8%	B7	
	Other	8%	B7	
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	12.8%	B7	
	Other	6.4%	B7	
4202.39	-- Other	0.82%	B7	
	- Other:			
4202.91	-- With outer surface of leather, of composition leather or of patent leather	8%	B7	
4202.92	-- With outer surface of plastic sheeting or of textile materials	6.4%	B7	
4202.99	-- Other:			
	Of wood	0.54%	B7	
	Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	0.68%	B7	
	Other	0.92%	B7	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	- Articles of apparel:			
	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%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	10%	B7	
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%	B7	
4203.29	Other -- 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  Of composition leather  Other	14% 16%	X B7 B7	
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%	B7	
4203.40	Other - 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  Other	16% 10%	X B7 B7	

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  Other	3.6%  0.66%	B7  B7	
4205.00	Other articles of leather or of composition leather.	6%	B7	
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	0.66%	B7	
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.		X	
43.03	Articles of apparel, clothing accessories and other articles of furskin.		X	
4304.00	Artificial fur and articles thereof.		A	
Chapter 44	Wood and articles of wood; wood charcoal			
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		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.		A	
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.		A	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		A	
44.12	Plywood, veneered panels and similar laminated wood.			
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:			
4412.13	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		R	4
4412.14	-- Other, with at least one outer ply of non-coniferous wood		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4412.19	-- Other  - Other, with at least one outer ply of non-coniferous wood:		R	4
4412.22	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		A	
4412.23	-- Other, containing at least one layer of particle board		A	
4412.29	-- Other  - Other:		A	
4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		A	
4412.93	-- Other, containing at least one layer of particle board		A	
4412.99	-- Other		A	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
44.21	Other articles of wood.		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:  Of Igusa ( <i>Juncus effusus</i> ) or of Shichitoi ( <i>Cyperus tegetiformis</i> )  Other	6%	B5  A	
4601.91	-- Of vegetable material:  Mushiro, Komo and rushmats  Plaits and similar products of plaiting materials, whether or not assembled into strips  Other:		A  A	
	Of Igusa ( <i>Juncus effusus</i> ) or of Shichitoi ( <i>Cyperus tegetiformis</i> )  Other	6%	B5  A	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		X	
	Other	6.7%	B7	
	- Other footwear:			
6401.91	-- Covering the knee	6.7%	B7	
6401.92	-- Covering the ankle but not covering the knee:			
	Ski-boots		X	
	Other	6.7%	B7	
6401.99	-- Other	8%	B7	
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		X	
	Snowboard boots	8%	B7	
6402.19	-- Other	6.7%	B7	
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7%	B7	
6402.30	- Other footwear, incorporating a protective metal toe-cap	6.7%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other footwear:			
6402.91	-- Covering the ankle	8%	B7	
6402.99	-- Other:			
	Shoes	8%	B7	
	Other		X	
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		X	
6403.19	-- Other		X	
6403.20	- 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	
	Other	21.6%	B10	
6403.30	- 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%	B10	
	Other:			
	Slippers		X	
	Other	24%	B10	
6403.40	- Other footwear, incorporating a protective metal toe-cap:			
	Footwear with outer soles of rubber, leather or composition leather	21.6%	B10	
	Other	24%	B10	
	- Other footwear with outer soles of leather:			
6403.51	-- Covering the ankle:			
	House footwear	24%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	
	Other	21.6%	B10	
6403.59	-- Other:			
	Slippers or other house footwear:			
	Slippers		X	
	Other	24%	B10	
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	
	Other	21.6%	B10	
	- Other footwear:			
6403.91	-- Covering the ankle:			
	Footwear with outer soles of rubber or composition leather (excluding house footwear):			
	Footwear for gymnastics, athletics or similar activities		X	
	Other	21.6%	B10	
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	
	Other	24%	B10	
6403.99	-- Other:			
	Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear):			
	Footwear for gymnastics, athletics or similar activities		X	
	Other	21.6%	B10	
	Other:			
	Slippers or footwear for gymnastics, athletics or similar activities		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	24%	B10	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
	- Footwear with outer soles of rubber or plastics:			
6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8%	B7	
6404.19	-- Other:			
	With uppers containing furskin:			
	With the uppers of leather in part (excluding slippers)	24%	B10	
	Other		X	
	Other:			
	"Jikatabi" and Canvas shoes	6.7%	B7	
	Other	8%	B7	
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%	B10	
	Other		X	
	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%	B10	
	Other		X	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
64.05	Other footwear.	6.7%	B7	
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	
	Other		X	
	With outer soles of rubber, plastics or composition leather and uppers of composition leather	8%	B7	
	Other		A	
6405.20	- With uppers of textile materials		A	
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		X	
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
	Other	8%	B7	
	Other	3.4%	B7	
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		X	
	Other	3.4%	B7	
6406.20	- Outer soles and heels, of rubber or plastics	3.4%	B7	
	- Other:			
6406.91	-- Of wood:			
	Containing furskin		X	
	Other	3.4%	B7	
6406.99	-- Of other materials:			
	Of leather or containing furskin		X	
	Other	3.4%	B7	
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			
6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).		A	
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.10	- Of plastics	1.32%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6702.90	- Of other materials	0.78%	B10	
6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.		A	
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.		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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8%	B7	
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%	B7  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			
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		A	
71.02	Diamonds, whether or not worked, but not mounted or set.		A	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		A	
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		A	
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		A	
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7107.00	Base metals clad with silver, not further worked than semi-manufactured.		A	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		A	
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		A	
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		A	
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		A	
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.  - Of precious metal whether or not plated or clad with precious metal:			
7113.11	-- Of silver, whether or not plated or clad with other precious metal	2.08%	B10	
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal:  Of platinum, whether or not plated or clad with other precious metal  Other	2.08%	B10	
7113.20	- Of base metal clad with precious metal	2.16%	B10	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		A	
71.15	Other articles of precious metal or of metal clad with precious metal.		A	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		A	
71.17	Imitation jewellery.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7117.11	- Of base metal, whether or not plated with precious metal: -- Cuff-links and studs		A	
7117.19	-- Other	0.74%	B10	
7117.90	- Other:  Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and plastics), no account being taken of materials (for example, necklace strings) used only for assembly, not plated with precious metal  Other	2%	B10	
71.18	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		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other:			
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
74.01	Copper mattes; cement copper (precipitated copper).		A	
7402.00	Unrefined copper; copper anodes for electrolytic refining.		A	
74.03	Refined copper and copper alloys, unwrought:			
	- Refined copper:			
7403.11	-- Cathodes and sections of cathodes:			
	Not more than 500 yen/kg in value for customs duty	1.8% or the difference between 500 yen and the value for customs duty per kilogram multiplied by 3/5, whichever is the less	B10	
	More than 500 yen/kg in value for customs duty		A	
7403.12	-- Wire-bars:			
	Not more than 500 yen/kg in value for customs duty	1.8% or the difference between 500 yen and the value for customs duty per kilogram multiplied by 3/5, whichever is the less	B3	
	More than 500 yen/kg in value for customs duty		A	
7403.13	-- Billets		A	
7403.19	-- Other		A	
	- Copper alloys:			
7403.21	-- Copper-zinc base alloys (brass)		A	
7403.22	-- Copper-tin base alloys (bronze)		A	
7403.23	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7403.29	-- Other copper alloys (other than master alloys of heading 74.05)		A	
7404.00	Copper waste and scrap.		A	
7405.00	Master alloys of copper.		A	
74.06	Copper powders and flakes.		A	
74.07	Copper bars, rods and profiles.		A	
74.08	Copper wire.		A	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		A	
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.		A	
74.11	Copper tubes and pipes.		A	
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		A	
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.		A	
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screwhooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.		A	
7416.00	Copper springs.		A	
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.		A	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		A	
74.19	Other articles of copper.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 75	Nickel and articles thereof			
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10	- Nickel mattes		A	
7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy:			
	Nickel oxide sinters containing by weight not less than 88% of nickel	7.02% or 26.4 yen/kg, whichever is the less	B5	
	Other		A	
75.02	Unwrought nickel.			
7502.10	- Nickel, not alloyed	7.02% or 26.4 yen/kg, whichever is the less	B3	
7502.20	- Nickel alloys		A	
7503.00	Nickel waste and scrap.		A	
7504.00	Nickel powders and flakes.		A	
75.05	Nickel bars, rods, profiles and wire.		A	
75.06	Nickel plates, sheets, strip and foil.		A	
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
75.08	Other articles of nickel.		A	
Chapter 76	Aluminium and articles thereof		A	
Chapter 78	Lead and articles thereof			
78.01	Unwrought lead.			
7801.10	- Refined lead:			
	Not more than 172 yen/kg in value for customs duty	0.54 yen/kg	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	More than 172 yen/kg but not more than 180 yen/kg in value for customs duty	0.54 yen/kg or the difference between 180 yen and the value for customs duty per kilogram multiplied by 1/5, whichever is the less	B3	
	More than 180 yen/kg in value for customs duty		A	
	- Other:			
7801.91	-- Containing by weight antimony as the principal other element		A	
7801.99	-- Other		A	
7802.00	Lead waste and scrap.		A	
7803.00	Lead bars, rods, profiles and wire.		A	
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.		A	
7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
7806.00	Other articles of lead.		A	
Chapter 79	Zinc and articles thereof			
79.01	Unwrought zinc.			
	- Zinc, not alloyed:			
7901.11	-- Containing by weight 99.99% or more of zinc		A	
7901.12	-- Containing by weight less than 99.99% of zinc		A	
7901.20	- Zinc alloys:			
	Containing by weight more than 3% of aluminium	1.72 yen/kg	B3	
	Other:			
	Containing by weight not less than 95% of zinc	1.68 yen/kg	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		A	
7902.00	Zinc waste and scrap.		A	
79.03	Zinc dust, powders and flakes.		A	
7904.00	Zinc bars, rods, profiles and wire.		A	
7905.00	Zinc plates, sheets, strip and foil.		A	
7906.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
7907.00	Other articles of zinc.		A	
Chapter 80	Tin and articles thereof		A	
Chapter 81	Other base metals; cermets; articles thereof		A	
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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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%	B7	
	Other	10%	B7	
	Other:  Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	2%	B7	
	Other		A	
91.14	Other clock or watch parts.		A	
Chapter 92	Musical instruments; parts and accessories of such articles		A	
Chapter 93	Arms and ammunition; parts and accessories thereof			
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.		A	
9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.		A	
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).		A	
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.		A	
93.05	Parts and accessories of articles of headings 93.01 to 93.04.			
9305.10	- Of revolvers or pistols		A	
	- Of shotguns or rifles of heading 93.03:			
9305.21	-- Shotgun barrels		A	
9305.29	-- Other		A	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9305.91	-- Of military weapons of heading 93.01		A	
9305.99	-- Other:			
	Of leather or of composition leather	4.92%	B10	
	Other		A	
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.		A	
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.		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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9401.80	- Other seats		A	
9401.90	- Parts:			
	Of leather:			
	Of a kind use for the motor vehicles	3.8%	B7	
	Other		A	
	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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.	5.28%	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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 inners.		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	