

Section 2
Schedule of Japan

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 1	Live animals			
01.01	Live horses, asses, mules and hinnies.			
0101.10	- Pure-bred breeding animals: Horses: Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a Cabinet Order 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 Other 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 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 Other		A X A A X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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:			
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.			
0202.10	- Carcasses and half-carcasses		X	
0202.20	- Other cuts with bone in		Q	1
0202.30	- Boneless		Q	1
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0203.12	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other		X	
0203.19	-- Other:			
	Of wild boars		A	
	Other *		Q	2
	- 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 *		Q	2
0203.29	-- Other:			
	Of wild boars		A	
	Other *		Q	2
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 *		Q	3
0206.22	-- Livers *		Q	3

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0206.29	-- Other: Cheek meat and head meat Other Internal organs * Other **		X Q Q	 3 3
0206.30	- Of swine, fresh or chilled: Of wild boars Other - Of swine, frozen:		A X	
0206.41	-- Livers: Of wild boars Other		A X	
0206.49	-- Other: Of wild boars Other: Internal organs Other *		A X Q	 2
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		R	4
0207.12	-- Not cut in pieces, frozen		R	4
0207.13	-- Cuts and offal, fresh or chilled		R	4
0207.14	-- Cuts and offal, frozen:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Livers		A	
	Other:			
	Legs with bone in		R	4
	Other		Q	5
	- Of turkeys:			
0207.24	-- Not cut in pieces, fresh or chilled		A	
0207.25	-- Not cut in pieces, frozen		A	
0207.26	-- Cuts and offal, fresh or chilled		A	
0207.27	-- Cuts and offal, frozen		A	
	- Of ducks, geese or guinea fowls:			
0207.32	-- Not cut in pieces, fresh or chilled:			
	Of ducks	9.6%	B7	
	Other		A	
0207.33	-- Not cut in pieces, frozen		A	
0207.34	-- Fatty livers, fresh or chilled		A	
0207.35	-- Other, fresh or chilled:			
	Of ducks	9.6%	B7	
	Other		A	
0207.36	-- Other, frozen		A	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	- Meat of swine:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0210.11	-- Hams, shoulders and cuts thereof, with bone in		X	
0210.12	-- Bellies (streaky) and cuts thereof		X	
0210.19	-- Other		X	
0210.20	- Meat of bovine animals		X	
	- Other, including edible flours and meals of meat and meat offal:			
0210.91	-- Of primates		A	
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	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 spp.</i>):			
	Fry for fish culture		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0301.93	-- Carp: Fry for fish culture Other	3.5%	A B5	
0301.99	-- Other: Fry for fish culture 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>) Other		A X R	4
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. - Salmonidae, excluding livers and roes:			
0302.11	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.5%	B10	
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>): 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>): Silver salmon(<i>Oncorhynchus kisutch</i>)	3.5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		R	4
	Atlantic salmon(<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)		R	4
0302.19	-- Other		R	4
	- 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>)		X	
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)		X	
0302.33	-- Skipjack or stripe-bellied bonito		X	
0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)		X	
0302.35	-- Bluefin tunas (<i>Thunnus thynnus</i>)		X	
0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X	
0302.39	-- Other		X	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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> Other		X 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	4
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>), Samma (<i>Cololabis spp.</i>), Billfish and Swordfish Other: Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams Other: Fugu Other		X B5 B5 R	
0302.70	- 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	5.6%	B5 X R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- 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>), excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)		R	4
0303.19	-- Other:			
	Silver salmon (<i>Oncorhynchus kisutch</i>)	3.5%	B10	
	Other		R	4
	- Other salmonidae, excluding livers and roes:			
0303.21	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.5%	B10	
0303.22	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		R	4
0303.29	-- Other		R	4
	- 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>)		X	
0303.42	-- Yellowfin tunas (<i>Thunnus albacares</i>)		X	
0303.43	-- Skipjack or stripe-bellied bonito		X	
0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)		X	
0303.45	-- Bluefin tunas (<i>Thunnus thynnus</i>)		X	
0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X	
0303.49	-- Other		X	
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	2.5%	B10	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.78	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>): Of <i>Merluccius spp.</i> Of <i>Urophycis spp.</i>	3.5%	X B5	
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 and sea breams Shishamo Other: Billfish and swordfish Spanish mackerel and hairtails Mero (<i>Dissostichus spp.</i>) Other	2% 2.8%	X B5 B5 X R B10 B5	4
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	4
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10	- Fresh or chilled: Fillets:			

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>), Samma (<i>Cololabis spp.</i>), bluefin tunas (<i>Thunnus thynnus</i>) and southern bluefin tunas (<i>Thunnus maccoyii</i>)		X	
	Other	3.5%	B10	
	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>), Samma (<i>Cololabis spp.</i>), bluefin tunas (<i>Thunnus thynnus</i>) and southern bluefin tunas (<i>Thunnus maccoyii</i>)		X	
	Other:			
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams	2%	B5	
	Other		R	4
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>), Samma (<i>Cololabis spp.</i>), tunas (of the genus <i>Thunnus</i>), billfish and swordfish		X	
	Other	3.5%	B10	
0304.90	- 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>), Samma (<i>Cololabis spp.</i>), bluefin tunas(<i>Thunnus thynnus</i>), southern bluefin tunas (<i>Thunnus maccoyii</i>) and Itoyori (surimi)		X	
	Other:			
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams	2%	B5	
	Dogfish and other sharks		R	4
	Shishamo	2.8%	B5	
	Other:			
	Spanish mackerel		R	4
	Fugu	3.5%	B5	
	Other	3.5%	B7	
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	4
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0305.30	Other - Fish fillets, dried, salted or in brine, but not smoked: Salmonidae 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>) Other	10.5%	A R X B7	4
0305.41	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		R	4
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	B7	
0305.49	-- Other: - Dried fish, whether or not salted but not smoked:	10%	B7	
0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		X	
0305.59	-- 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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		R	4
	- 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:			
	Salmonidae		R	4
	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	
0306.14	-- Crabs		R	4
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	Ebi		A	
	Other	7%	B7	
	- Not frozen:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0306.21	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>): Live, fresh or chilled Other	4%	A B5	
0306.22	-- Lobsters (<i>Homarus spp.</i>): Live, fresh or chilled Other	4%	A B5	
0306.23	-- Shrimps and prawns: Live, fresh or chilled Other	4%	A B5	
0306.24	-- Crabs		R	4
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption: Live, fresh or chilled: Ebi Other Other: Ebi Other	7% 4% 10%	A B7 B5 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.			
0307.10	- Oysters - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0307.21	-- Live, fresh or chilled		X	
0307.29	-- Other		X	
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):			
0307.31	-- Live, fresh or chilled		R	4
0307.39	-- Other:			
	Frozen	7%	B10	
	Other		R	4
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):			
0307.41	-- Live, fresh or chilled		X	
0307.49	-- Other		X	
	- Octopus (<i>Octopus spp.</i>):			
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	
	Adductors of shellfish, cuttle fish and squid		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0307.99	Other:			
	Hard clam		R	4
	Other:			
	Akagai ((bloody clam), live), sea urchins and abalone		R	4
	Jellyfish	7%	B7	
	Other:			
	Baby clam and fresh water clam		R	4
	Other:			
	Molluscs		X	
	Other	7%	B7	
	-- Other:			
	Frozen:			
	Adductors of shellfish, cuttle fish and squid			X
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins	7%	B15	
	Jellyfish	7%	B7	
	Other	7%	B10	
Other:				
Hard clam		R	4	
Other:				
Abalone, baby clam and fresh water clam		R	4	
Other		X		
Other:				

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	
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins		R	4
	Jellyfish	7%	B7	
	Other		R	4
	Other:			
	Hard clam, salted or in brine		R	4
	Other:			
	Hard clam, dried		R	4
	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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of a fat content, by weight, exceeding 7.5%:			
	Whipped cream in pressurized containers		R	4
	Other		X	
	Other		X	
0402.99	-- Other:			
	Of a fat content, by weight, exceeding 8%:			
	Whipped cream in pressurized containers		R	4
	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	4
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd		X	
0406.20	- Grated or powdered cheese, of all kinds		X	
0406.30	- Processed cheese, not grated or powdered		X	
0406.40	- Blue-veined cheese		X	
0406.90	- Other cheese:		R	6
0407.00	Birds' eggs, in shell, fresh, preserved or cooked:			
	For hatching		A	
	Other		R	4
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	
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	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 73.7 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	
0703.20	- Garlic	3%	B5	
0703.90	- Leeks and other alliaceous vegetables:			
	Welsh onions (<i>Allium fistulosum</i> L.)	3%	B5	
	Other		A	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		A	
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 soybeans	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	4.5%	B7	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables:			
	Aubergines (egg-plants), weighing not more than 20g per piece, scallion and bracken:			
	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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other	9 yen/kg	B7	
	Other:			
	Potatoes whether or not cut or sliced but not further prepared	10%	B10	
	Other:			
	Bamboo shoots	7.5%	B7	
	Other	9%	B7	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas (<i>Pisum sativum</i>):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for the sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.20	- Chickpeas (<i>garbanzos</i>)		A	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A	
0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)		X	
0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.39	-- Other:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.40	- Lentils		A	
0713.50	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10	- Manioc (cassava):			
	Frozen:			
	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	12%	B10	
	Other:			
	Pellets of flour or meal			
	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:			
	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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0714.20	Other - Sweet potatoes:	9%	B7	
	Frozen	12%	B10	
	Other	12.8%	B10	
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:			
0802.31	-- In shell	10%	B5	
0802.32	-- Shelled	10%	B5	
0802.40	- Chestnuts (<i>Castanea spp.</i>)	9.6%	B15	
0802.50	- Pistachios		A	
0802.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Betel nuts, macadamia nuts and pecans		A	
	Other	12%	B10	
0803.00	Bananas, including plantains, fresh or dried:			
	Fresh		R	4
	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		R	4
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges		R	4
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		R	4
0805.40	- Grapefruit	10%	B12	
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		R	4
08.06	Grapes, fresh or dried.			
0806.10	- Fresh:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	If imported during the period from March 1 to October 31	17%	B15	
	If imported during the period from November 1 to the last day of February	7.8%	B10	
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%	B15	
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		R	4
	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 diamboo-kaget, 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		R	4
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop, 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, oranges and grapefruit		R	4
	Other:			
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A	
	Chestnuts	9.6%	B15	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		R	4
	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 diamboo-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	
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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	4
0901.22	-- Decaffeinated		R	4
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%	B10	
0902.20	- Other green tea (not fermented):			
	Waste, unfit for beverage		A	
	Other	17%	B10	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg:			
	Black tea	12%	B10	
	Other	17%	B10	
0902.40	- Other black tea (fermented) and other partly fermented tea:			
	Waste, unfit for beverage		A	
	Other:			
	Black tea		A	
	Other	17%	B10	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
10.05	Maize (corn).			
1005.10	- Seed: Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other	4.5 yen/kg	A B10	
1005.90	- Other: Popcorn, corn which is explosive with heating under normal air pressure Other: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the customs authority. Other		A A 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) Other	9%	A B7	
1008.20	- Millet		A	
1008.30	- Canary seed		A	
1008.90	- Other cereals:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)</p> <p>Other:</p> <p> Triticale</p> <p> Other</p>		<p>A</p> <p>X</p> <p>A</p>	