Tariff item numberDescription of goodsBase RateCategoryNoteChapter 21Miscellaneous edible preparationsExtracts, 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.For the second second second coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	Column 1	Column 2	Column 3	Column 4	Column 5
item Description of goods Base Rate Category Note number 21 Miscellaneous edible preparations 21.01 Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coorfee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. - Extracts, essences and concentrates of coffee; and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: 2101.11 Extracts, essences and concentrates: Containing added sugar Other: 101.12 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: 101.12 Preparations with a basis of extracts, essences or concentrates: Containing added sugar Other: 101.12 Preparations with a basis of extracts, essences or concentrates: Containing added sugar Other: 101.12 Preparations with a basis of extracts, essences or concentrates: Containing added sugar Other: 10.11 Extracts, essences or concentrates: Containing added sugar Other: 10.12 Preparations with a basis of extracts, essences or concentrates: Containing added sugar Other: 10.11 Preparations with a basis of extracts, essences or concentrates: Containing added sugar Other: 10.11 Preparations with a basis of Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter Other: 0.11 Preparations with a basis of Preparations with a basis of Preparations with a basis of Preparations with a basis of Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter Other: 10.11 Preparations with a basis of Preparations with a			COLUMN 5	COLUMN 1	COLUMN 5
number Link Chapter 21 Miscellaneous edible preparations 21.01 Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of offee, tea or maté roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates of coffee, and preparations with a basis of offee, essences and concentrates or concentrates or with a basis of coffee. 2101.11 - Extracts, essences and concentrates: X Containing added sugar X Other: Instant coffee 8.8% 2101.12 Preparations with a basis of extracts, essences or concentrates or with a basis of coffee: X Other: Instant coffee 8.8% B7 Other A X Other: Instant coffee X Other A X Other A X Other A X Other A X Instant coffee S.8% B7 Other: Instant coffee X Other: Instant coffee X Other: Instant coffee X Other <t< td=""><td></td><td>Description of goods</td><td>Base Rate</td><td>Category</td><td>Note</td></t<>		Description of goods	Base Rate	Category	Note
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concentrates thereof. - Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: 2101.11 Extracts, essences and concentrates: Containing added sugar Other: Instant coffee 8.8% B7 Other A 2101.12 Preparations with a basis of extracts, essences or concentrates or with a basis of coffee: Preparations with a basis of extracts, essences or concentrates: Containing added sugar V Other: Instant coffee 8.8% B7 Other: Containing added sugar Other: Instant coffee 8.8% B7 Other: A Preparations with a basis of extracts, essences or concentrates: Containing added sugar X Other: Instant coffee 8.8% B7 Other: Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter Other: Other: Other: Other: Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter Other: Other: Containing added sugar Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter Other: Containing added sugar Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter Containing added sugar Containing added sugar Containing not less than 30% of natural milk constituents by Weight, calculated on the dry matter Containing added sugar Containing added sugar Con		chicory and other roasted coffee			
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Preparations with a basis of coffee: X Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter X Other: Other:					
coffee: Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter X Other: Other: Image: Containing not less than 30% of natural milk constituents by the dry matter Image: Containing not less than 30% of natural milk constituents by the dry matter		Uther		A	
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natural milk constituents by weight, calculated on the dry matter Other:					
natural milk constituents by weight, calculated on the dry matter Other:		Containing not less than 30% of		х	
matter Other:					
Other:		weight, calculated on the dry			
		matter			
Containing added sugar X		Other:			
		Containing added sugar		х	
I I I I					

Column 1	Column 2	Column 3	Column 4	Column
Tariff				
item	Description of goods	Base Rate	Category	Note
number				
manaber	Other	15%	в10	
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		A	
	Other	88	в7	
			1	
	Preparations with a basis of tea or			
	maté:			
	mate.			
	Containing not less than 30% of		Х	
	natural milk constituents by			
	weight, calculated on the dry			
	matter			
	matter			
	0 th see			
	Other:			
	Contraining a black many			
	Containing added sugar		Х	
	Other	15%	в10	
2101.30	- Roasted chicory and other roasted		Х	
	coffee substitutes, and extracts,			
	essences and concentrates thereof			
			1	
21 02	Verste (estime on in-stime), the			
21.02	Yeasts (active or inactive); other			
	single-cell micro-organisms, dead (but			
	not including vaccines of heading			
	30.02); prepared baking powders.			
			1	
2102.10	- Active yeasts		х	
2102.20	- Inactive vesets: other single-sell		А	
2102.20	- Inactive yeasts; other single-cell		A	
	micro-organisms, dead		1	
			1	
2102.30	- Prepared baking powders		A	
			1	
21.03	Sauces and preparations therefor; mixed			
	condiments and mixed seasonings; mustard			
	flour and meal and prepared mustard.		1	
01.00.10		C 0		
2103.10	- Soya sauce	6%	В7	
		1	1	1

Column 1	Column 2	Column 3	Column 4	Column
Tariff item number	Description of goods	Base Rate	Category	Note
2103.20	- Tomato ketchup and other tomato sauces		Х	
2103.30	- Mustard flour and meal and prepared mustard:			
	Put up in containers for retail sale	9%	в7	
	Other	7.5%	В7	
2103.90	- Other:			
	Sauces:			
	Mayonnaise, French dressings and salad dressings		R	4
	Other	6%	в7	
	Other:			
	Instant curry and other curry preparations	3.6%	в7	
	Other:			
	Consisting chiefly of sodiumglutamate	4.8%	в7	
	Other	10.5%	в7	
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%	в7	
	Other	8.4%	в7	
2104.20	- Homogenised composite food preparations	6%	B10	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.		R	4
21.06	Food preparations not elsewhere specified or included.			

goods d textured ng not less ilk t, calculated cluding protein than 80% of e largest is vegetable containers for of less than ontainer gar		Category X X B10 B10	Note
d textured ng not less ilk t, calculated cluding protein than 80% of e largest is vegetable containers for of less than ontainer	n r 10.6%	X X B10	Note
ng not less ilk t, calculated cluding protein than 80% of e largest is vegetable containers for of less than ontainer gar	r 10.6%	Х В10	
ng not less ilk t, calculated cluding protein than 80% of e largest is vegetable containers for of less than ontainer gar	r 10.6%	Х В10	
ilk t, calculated cluding protein than 80% of e largest is vegetable containers for of less than ontainer gar	r 10.6%	Х В10	
ilk t, calculated cluding protein than 80% of e largest is vegetable containers for of less than ontainer gar	r 10.6%	Х В10	
ilk t, calculated cluding protein than 80% of e largest is vegetable containers for of less than ontainer gar	r 10.6%	Х В10	
ilk t, calculated cluding protein than 80% of e largest is vegetable containers for of less than ontainer gar	r 10.6%	Х В10	
t, calculated cluding protein than 80% of e largest is vegetable containers for of less than ontainer gar	r 10.6%	B10	
cluding protein than 80% of e largest is vegetable containers for of less than ontainer gar	r 10.6%	B10	
than 80% of e largest is vegetable containers for of less than ontainer	r 10.6%	B10	
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containers for of less than ontainer gar	10.6%	B10	
of less than ontainer gar	10.6%	B10	
ontainer gar		B10	
gar		B10	
	15%	в10	
ng not less		х	
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ouring matter			
		R	4
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Column 1	Column 2	Column 3	Column 4	Column
Tariff				
item	Description of goods	Base Rate	Category	Note
number			5-1	
	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	29.8% or 23	B15	
	fruit juices, of an alcoholic	yen/kg,		
	strength by volume of less	whichever		
	than 1% vol	is the		
	CHAIL 1% VOI			
		greater		
	Other		A	
	Other:			
	Containing added sugar:			
	Desce for borners			
	Bases for beverage,			
	containing Panax ginseng or			
	its extract:			
	Those, the largest single		Х	
	ingredient of which is			
	sugar by weight			
	5 1 5			
	Other	20%	B10	
			-	
	Food supplement with a basis	12.5%	в10	
	of vitamins	12.50	DIU	
	01 VICAMIIIS			
	Other		х	
	Other:			
	001101			
	Dropprod odible fate and		v	
	Prepared edible fats and		Х	
	oils, containing more than			
	15% and less than 30% by			
	weight of those of heading			
	04.05			
	Bases for beverage, non-			
	alcoholic:			
	Containing Panax ginseng	12%	B10	
	or its extract		210	
	OI ILD EALLACL			
	Other	109	D10	
	Other	10%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column
Tariff		T		
item	Description of goods	Base Rate	Category	Note
number				
TIGUIDET	Of products specified in	9%	В7	
		98	ВЛ	
	heading 04.10			
	Other:			
	Food supplement with a	12.5%	B10	
	basis of vitamins or of			
	hydrolysed vegetable			
	protein:			
	Other:			
	Protein preservative		A	
	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			
	Other:			
	Hijiki(<i>Hijikia</i>			
	<i>fusiformis</i>) and			
	other those of			
	products specified			
	in subheading			
	1212.20:			
	1212.20.			
			-	
	Hijiki (<i>Hijikia</i>		R	4
	fusiformis)			
	Other		Х	
	Other		Х	
Chapter 22	Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial		А	
42.UI			A	
	mineral waters and aerated waters, not			
	containing added sugar or other			
	sweetening matter nor flavoured; ice and			
	snow.			
		1	1	1

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff		COrdini 5		COLUMN 5
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	4
	Other	9.6%	в7	
2202.90	- Other:			
	Containing added sugar		R	4
	Other	9.6%	в7	
2203.00	Beer made from malt.		А	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	 Sparkling wine Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 	145.60 yen/l	B12	
2204.21	In containers holding 2 l or less:			
	Sherry, port and other fortified wines	112 yen/l	B10	
	Other	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B12*	11
2204.29	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff				
item	Description of goods	Base Rate	Category	Note
number				
	In containers holding 150 l or less	15% or 125 yen/l,	B12*	11
		whichever is the		
		less, subject to		
		a minimum		
		customs		
		duty of 67 yen/l		
	Other		A	
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	23%	B15	
	sucrose, naturally and			
	artificially contained			
	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	
	Other		A	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less	50.40 yen/l	в10	
2205.90	- Other:			
	Of an alcoholic strength by volume of less than 1% vol	19.1%	B15	
	Other	50.40 yen/l	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff		COLUME 3		
item number	Description of goods	Base Rate	Category	Note
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)		Х	
	Other:			
	Mixtures of fermented beverages (excluding Seishu),and products of heading 20.09 or 22.02		Х	
	Other:			
	Sparkling beverages made, in part, from malt		A	
	Other		х	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:			
	Of an alcoholic strength by volume of 90% vol or higher:			
	Intended for provision in manufacturing industrial alcohol		A	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff	Description of souls	Dere Dete	G a b a second	NT - t
item number	Description of goods	Base Rate	Category	Note
	Other		Х	
	Other:			
	Intended for use in distilling		А	
	alcohol for making alcoholic		A	
	beverages through the continuous still			
	SUII			
	Other		Х	
2207.20	- Ethyl alcohol and other spirits,		Х	
	denatured, of any strength			
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		А	
	wine or grape marc			
2208.30	- Whiskies		А	
2208.40	- Rum and tafia		A	
2208.50	- Gin and Geneva		А	
2208.60	- Vodka		A	
2208.70	- Liqueurs and cordials		A	
2208.90	- Other:			
	Ethyl alcohol and distilled alcoholic beverages:			
	Fruit brandy		А	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		Х	
	Other spirituous beverages:			
	Imitation sake and white sake		А	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item	Description of goods	Base Rate	Category	Note
number	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol		B15	
	Other		А	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	4.8%	в7	
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.		А	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.		А	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		А	
2307.00	Wine lees; argol.		A	

Column 1	Column 2	Column 3	Column 4	Column !
Tariff item number	Description of goods	Base Rate	Category	Note
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	В10	
	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:			
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item	Description of goods	Base Rate	Category	Note
number				
	Other	18 yen/kg	в10	
2309.90	- 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		А	
	Other	Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained	в10	
	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		А	
	Other:			
	In airtight containers not more than 10kg each including container		A	
	Other:			
	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		A	

Column 1	Column 2	Column 3	Column 4	Column
Tariff				
item	Description of goods	Base Rate	Category	Note
number				
	Other:			
	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:			
	For dogs, cats and other		А	
	similar kind of			
	ornamental animals and			
	pet animals			
	Other		Х	
	Other		х	
Chapter 24	Tobacco and manufactured tobacco substitutes			
	Substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		А	
24.02	Cigars, cheroots, cigarillos and		х	
	cigarettes, of tobacco or of tobacco			
	substitutes.			
24.03	Other manufactured tobacco and			
	manufactured tobacco substitutes;			
	"homogenised" or "reconstituted"			
	tobacco; tobacco extracts and essences.			
0400 10				
2403.10	- Smoking tobacco, whether or not		X	
	containing tobacco substitutes in any proportion			
	- Othor:			
	- Other:			
2403.91	"Homogenised" or "reconstituted"		А	

Column 1	Column 2	Column 3	Column 4	Column
Tariff item number	Description of goods	Base Rate	Category	Note
2403.99	Other:			
	Tobacco extracts and essences		A	
	Other		х	
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 2.8mm, or agglomerated, other than those in aqueous solution		Х	
	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.		А	
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing 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.		А	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		A	
2509.00	Chalk.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		А	
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.		А	
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.		А	
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.		А	
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
Tariff item	Description of goods	Base Rate	Category	Note
number				
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.		А	
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.		А	
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 ₃ BO ₃ calculated on the dry weight.		А	
25.29	Felspar; leucite, nepheline and nepheline syenite; fluorspar.		A	

Column 1	Column 2	Column 3	Column 4	Column
Tariff item number	Description of goods	Base Rate	Category	Note
25.30	Mineral substances not elsewhere specified or included.		A	
Chapter 26	Ores, slag and ash		A	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes			
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		A	
27.02	Lignite, whether or not agglomerated, excluding jet.		А	
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.		А	
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.		А	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff				
item	Description of goods	Base Rate	Category	Note
number	-			
	- 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:			
	other than waste orrs.			
2710.11	Light oils and preparations:			
	Petroleum oils and oils obtained			
	from bituminous minerals, including			
	those containing less than 5% by			
	weight of goods other than			
	petroleum oils and oils obtained			
	from bituminous minerals:			
	fiom bicummous minerars.			
	Petroleum spirits:			
	Mixed alkylenes with a very low		А	
	degree of polymerisation			
	Of which the fraction 5% to 95%		A	
	by volume including			
	distillation loss distils			
	within not more than 2 $^\circ$ 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			
	Other:			
	For aviation use, including			
	products not containing			
	antiknock preparations:			
	Of a specific gravity not	2,069	B10	
	more than 0.8017 at 15°C	yen/kl	510	
	Other	2 226	в10	
	Other	2,336 yen/kl	DIU	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column
Tariff				
item	Description of goods	Base Rate	Category	Note
number				
	Intended for use in the		А	
			А	
	manufacture of			
	petrochemical products			
	stipulated by a Cabinet			
	Order			
	Other	1,386	в10	
	Other		BIU	
		yen/kl		
	Kerosenes:			
	Mixed alkylenes with a very low		А	
	degree of polymerisation			
	Other:		1	
	ouner.		1	
			1	
	Normal paraffins (containing		A	
	not less than 95% by weight			
	of saturated straight chain			
	hydrocarbon)			
	ing at coat 2011,			
	Other:			
	other.			
	Intended for use in the		A	
	manufacture of			
	petrochemical products			
	stipulated by a Cabinet			
	Order			
	Order			
	011			
	Other	564 yen/kl	в10	
	Gas Oils:			
	Intended for use in the		А	
	manufacture of petrochemical			
	_			
	products stipulated by a		1	
	Cabinet Order		1	
			1	
	Other	1,257	B10	
		yen/kl	1	
	Other		А	
2710.19	Other:		1	
	Petroleum oils and oils obtained		1	
	from bituminous minerals, including			
	those containing less than 5% by			
	weight of goods other than		1	
	petroleum oils and oils obtained			
	from bituminous minerals:		1	
	from bicuminous minerals:		1	
			1	
	Kerosenes:	1	1	1

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff				
item	Description of goods	Base Rate	Category	Note
number				
	Mixed alkylenes with a very low		А	
	degree of polymerisation		11	
	Other:			
	o crici ·			
	Normal paraffins (containing		А	
	not less than 95% by weight of		A	
	saturated straight chain			
	-			
	hydrocarbon)			
	Other:			
	Other:			
	Intended for use in the		7	
	manufacture of petrochemical		A	
	products stipulated by a			
	Cabinet Order			
	Other	564 (1)	510	
	other	564 yen/kl	B10	
	Gas oils:			
	Intended for use in the		A	
	manufacture of petrochemical			
	products stipulated by a			
	Cabinet Order			
	Other	1,257	в10	
		yen/kl		
	Heavy fuel oils and raw oils:			
	Of a specific gravity not more			
	than 0.9037 at 15°C:			
	Intended for use as raw		A	
	materials in refining,			
	including those manufactured			
	from the oil under the			
	supervision of the customs			
	authority			
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff				
item	Description of goods	Base Rate	Category	Note
number	Debeription of goodb	Dabe Race	cacegory	Noce
IIuliber	Intended for use in			
			A	
	agriculture, forestry and			
	fishery, having a specific			
	gravity of not less than			
	0.83 at 15°C and a flash			
	point not exceeding 130°C			
	when arrived at Japan or			
	when mixed with other			
	petroleum oils by the			
	method stipulated in a			
	Cabinet Order			
	Containing by weight 0.3%	2,593	B10	
	or less of sulphur		210	
	OI 1655 OI BUIDHUI	yen/kl		
	Other	2 200	510	
	Other	3,306	B10	
		yen/kl		
	Of a specific gravity more than			
	0.9037 at 15°C			
	Intended for use as raw		А	
	materials in refining			
	including those manufactured			
	3			
	from the oil under the			
	supervision of the customs			
	authority			
	Other:			
	Containing by weight 0.3%	2,376	в10	
	or less of suphur		BIU	
	OT TESS OF Subline	yen/kl		
	Other	2 000	510	
	Other	3,202	B10	
		yen/kl		
	Lubricating oils, including		A	
	liquid paraffin			
	Other		А	
	OCHEL			
	other			
	Other		А	
			A	
			A	
0010	Other - Waste oils:			
2710.91	Other - Waste oils: Containing polychlorinated biphenyls		A	
2710.91	Other - Waste oils: Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls			
2710.91	Other - Waste oils: Containing polychlorinated biphenyls			
2710.91	Other - Waste oils: Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls			
2710.91	Other - Waste oils: Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls			
2710.91 2710.99	Other - Waste oils: Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item	Description of goods	Base Rate	Category	Note
number				
27.11	Petroleum gases and other gaseous hydrocarbons.		A	
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		A	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A	
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).		А	
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.		А	
29.03	Halogenated derivatives of hydrocarbons.		А	
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	

Column 1	Column 2	Column 3	Column 4	Column
Tariff item number	Description of goods	Base Rate	Category	Note
2905.13	Butan-1-ol (n-butyl alcohol)		А	
2905.14	Other butanols		A	
2905.15	Pentanol (amyl alcohol) and isomers thereof		A	
2905.16	Octanol (octyl alcohol) and isomers thereof		А	
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		А	
2905.29	Other		А	
	- Diols:			
2905.31	Ethylene glycol (ethanediol)		A	
2905.32	Propylene glycol (propane-1,2-diol)		A	
2905.39	Other		А	
	- Other polyhydric alcohols:			
2905.41	2-Ethyl-2-(hydroxymethyl)propane-1,3- diol (trimethylolpropane)		А	
2905.42	Pentaerythritol		А	
2905.43	Mannitol		A	
2905.44	D-glucitol (sorbitol)		Х	
2905.45	Glycerol		А	
2905.49	Other		A	
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51	Ethchlorvynol (INN)		A	
2905.59	Other		А	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2906.11	- Cyclanic, cyclenic or cycloterpenic: Menthol	8% or 213.44 yen/kg, whichever is the greater	В7	
2906.12	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13	Sterols and inositols		A	
2906.14	Terpineols		А	
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.		А	
2911.00	Acetals and hemiacetals, 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
29.12	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.		А	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		А	
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		А	
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		А	
2918.13	Salts and esters of tartaric acid		А	
2918.14	Citric acid		х	
2918.15	Salts and esters of citric acid:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff				
item number	Description of goods	Base Rate	Category	Note
	Calcium citrate		Х	
	Other		А	
2918.16	Gluconic acid, its salts and esters		A	
2918.19	Other		А	
	 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		А	
2918.22	O-Acetylsalicylic acid, its salts and esters		A	
2918.23	Other esters of salicylic acid and their salts		A	
2918.29	Other		A	
2918.30	 Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives 		А	
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.		А	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item	Description of goods	Base Rate	Category	Note
number			_	
2922.12	Diethanolamine and its salts		A	
2922.13	Triethanolamine and its salts		А	
2922.14	Dextropropoxyphene (INN) and its salts		A	
2922.19	Other		А	
	 Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: 			
2922.21	Aminohydroxynaphthalenesulphonic acids and their salts		A	
2922.22	Anisidines, dianisidines, phenetidines, and their salts		A	
2922.29	Other		A	
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.31	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A	
2922.39	Other		A	
	 Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: 			
2922.41	Lysine and its esters; salts thereof		А	
2922.42	Glutamic acid and its salts:			
	Sodium glutamates	5.2%	в5	
	Other		А	
2922.43	Anthranilic acid and its salts		А	
2922.44	Tilidine (INN) and its salts		А	
2922.49	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	Carboxyamide-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.		А	
2927.00	Diazo-, azo- or azoxy-compounds.		А	
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		А	
29.29	Compounds with other nitrogen function.		А	
29.30	Organo-sulphur compounds.		А	
2931.00	Other organo-inorganic compounds.		А	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A	
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		A	
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		A	
2935.00	Sulphonamides.		А	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff				
item	Description of goods	Base Rate	Category	Note
number				
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.		А	
29.41	Antibiotics.		А	
2942.00	Other organic compounds.		A	
Chapter 30	Pharmaceutical products		A	