

Section 2
Schedule of Japan

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

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 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>)		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	-- Smoked fish, including fillets: -- 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</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):			
	Rendered suitable solely for sowing by chemical treatment (for example, 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
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other: Triticale Other		A X A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
1101.00	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.			
1102.10	- Rye flour	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	4
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- 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	
	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%	B10	
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:			

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	21.3%	B10	
1106.30	- Of the products of Chapter 8: Flour, meal and powder of bananas:			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A	
	Other	15%	B10	
	Other	15%	B10	
11.07	Malt, whether or not roasted.		X	
11.08	Starches; inulin.		X	
1109.00	Wheat gluten, whether or not dried.		X	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
1201.00	Soybeans, 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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1202.20	<p>Other</p> <p>- Shelled, whether or not broken:</p> <p>For oil extraction</p> <p>Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.</p> <p>Other</p>		X	
1203.00	Copra.		A	
1204.00	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.		A	
1206.00	Sunflower seeds, whether or not broken.		A	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A	
12.09	Seeds, fruit and spores, of a kind used for sowing.		A	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		A	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		A	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1212.10	- Locust beans, including locust bean seeds		A	
1212.20	- Seaweeds and other algae:			
	Edible seaweeds and other algae, fresh, chilled, frozen or dried:			
	Formed into rectangular (including square) papery sheets not more than 430cm ² per piece		X	
	Other:			
	<i>Porphyra spp.</i> and other seaweeds mixed with <i>Porphyra spp.</i>		X	
	Other:			
	Hijiki (<i>Hizikia fusiformis</i>)		R	4
	Other		X	
	Other:			
	<i>Gloiopeltis spp.</i> , <i>Porphyra spp.</i> , <i>Enteromorpha spp.</i> , <i>Monostroma spp.</i> , <i>Kjellmaniella spp.</i> or <i>Laminaria spp.</i> :			
	Of <i>Gloiopeltis spp.</i>		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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		A	
1302.19	-- Other:			
	Bases for beverage:			
	Obtained from a single material of vegetable origin	10%	B10	
	Other		R	4
	Other		A	
1302.20	- Pectic substances, pectinates and pectates		A	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1302.31	-- Agar-agar	112 yen/kg	B7	
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>) Other	8.5%	B7 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	
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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	4
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	4
1504.20	- Fats and oils and their fractions, of fish, other than liver oils		A	
1504.30	- Fats and oils and their fractions, of marine mammals: Whale oil Other	3.5%	A B5	
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	Soybean oil and its fractions, whether or not refined, but not chemically modified.		R	4
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		R	4

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	4
1512.19	-- Other		R	4
	- 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	4
1512.29	-- Other:			
	Used for the manufacture of canned fish or shellfish for export		A	
	Other		R	4
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	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	- Linseed oil and its fractions:			
1515.11	-- Crude oil		R	4
1515.19	-- Other		R	4
	- Maize (corn) oil and its fractions:			
1515.21	-- Crude oil		R	4
1515.29	-- Other		R	4
1515.30	- Castor oil and its fractions		A	
1515.40	- Tung oil and its fractions		A	
1515.50	- Sesame oil and its fractions		R	4
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	4
	Other:			
	Rice bran oil and its fractions		X	
	Other		R	4
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	4
1517.90	- Other:			
	Mixtures of animal fats and oils and their fractions, not otherwise prepared	6.4%	B5	
	Mixtures of vegetable fats and oils and their fractions, not otherwise prepared		R	4
	Oils of a kind used as mould release	2.9%	B7	
	Other		R	4
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		A	
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	- Vegetable waxes		A	
1521.90	- Other:			
	Beeswax		R	4
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		X	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations		X	
1602.20	- Of liver of any animal		X	
1602.31	-- Of turkeys: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other: Containing meat or meat offal of bovine animals or swine Other		A X A	
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> : Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other		A X	
1602.39	-- Other: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing meat or meat offal of bovine animals or swine		X	
	Other	6%	B5	
1602.41	- Of swine: -- Hams and cuts thereof: Hams or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10g, whether or not containing seasonings, spices or similar ingredients **		Q	2
1602.42	Other *** -- Shoulders and cuts thereof: Hams or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10g, whether or not containing seasonings, spices or similar ingredients **		Q	2
1602.49	Other *** -- Other, including mixtures: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other:		Q A	2

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Hams or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10g, whether or not containing seasonings, spices or similar ingredients **		Q	2
	Other ***		Q	2
1602.50	- Of bovine animals:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	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		X	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
	Extracts and juices of meat		X	
	Other		R	4
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	4
1604.12	-- Herrings		R	4
1604.13	-- Sardines, sardinella and brisling or sprats		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)		X	
1604.15	-- Mackerel		R	4
1604.16	-- Anchovies		R	4
1604.19	-- Other:			
	Eel		X	
	Boiled and dried fish		R	4
	Other	7.2%	B10	
1604.20	- Other prepared or preserved fish		R	4
1604.30	- Caviar and caviar substitutes		R	4
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
	In airtight containers, not smoked		R	4
	Other:			
	Containing rice		X	
	Other		R	4
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		R	4
	Other:			
	Containing rice		X	
	Other		R	4
1605.30	- Lobster:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	3.2%	B10	
	Other		R	4
1605.40	- Other crustaceans:			
	Ebi		R	4
	Other	7.2%	B10	
1605.90	- Other:			
	Smoked		R	4
	Other:			
	Cuttle fish, squid and jellyfish:			
	Cuttle fish and squid		X	
	Jellyfish		R	4
	Sea cucumbers and sea urchins		R	4
	Other:			
	Abalones and scallops		R	4
	Other molluscs	7.2%	B10	
	Other		R	4
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A	
1702.19	-- Other		A	
1702.20	- Maple sugar and maple syrup		X	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
17.03	Other: Sorbitose Other Molasses resulting from the extraction or refining of sugar.	12%	B10 X	
1703.10	- Cane molasses: Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order 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.	3%	B5 A	
1703.90	- Other: 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 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.	3%	X B5 A	
17.04	Other Sugar confectionery (including white chocolate), not containing cocoa.		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1704.10	- Chewing gum, whether or not sugar-coated		X	
1704.90	- Other: Liquorice extract, not put up as confectionery Other		A X	
Chapter 18	Cocoa and cocoa preparations			
1801.00	Cocoa beans, whole or broken, raw or roasted.		A	
1802.00	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.			
1803.10	- Not defatted	3.5%	B7	
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%	B10	
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter		X	
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%:			

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, excluding whipped cream in pressurised containers		X	
	Other:			
	Containing added sugar		X	
	Other		R	4
	Other		X	
	- Other, in blocks, slabs or bars:			
1806.31	-- Filled		X	
1806.32	-- Not filled		X	
1806.90	- Other:			
	Chocolate confectionery		X	
	Other:			
	Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers		X	
	Other:			
	Containing added sugar		X	
	Other		R	4
	Other		X	
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products			

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	4
	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 pressurised containers)		X	
	Other:			
	Food preparations of goods of headings 04.01 to 04.04:			
	Containing added sugar		X	
	Other		R	4
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		X	
1905.20	- Gingerbread and the like		X	
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits		X	
1905.32	-- Waffles and wafers	15%	P	7
1905.40	- Rusks, toasted bread and similar toasted products		X	
1905.90	- Other:			
	Bread, ship's biscuits, and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		X	
	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		X	
	Other:			
	Containing added sugar:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Crisp savoury food products, made from a dough based on potato powder	9%	B7	
	Other		X	
	Other:			
	Crisp savoury food products, made from a dough based on potato powder	9%	B7	
	Other		X	
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:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, 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:			

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 diambo-kaget, 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	4
	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:			
	For manufacture of tomato ketchup and other tomato sauces		Q	8
	Other		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> :			
	Containing added sugar		A	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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%	B7	
	Other:			
	Mashed potatoes	13.6%	B10	
	Other	9%	B7	
2004.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Sweet corn	10.5%	B7	
	Other	23.8%	B15	
	Other:			
	Asparagus and leguminous vegetables:			
	Asparagus	17%	B10	
	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>):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2005.51	-- Beans, shelled: Containing added sugar: In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat Other Other	14%	B10 X X	
2005.59	-- Other: Containing added sugar Other: In airtight containers not more than 10kg each including container Other	9.6% 9%	 X B10 B7	
2005.60	- Asparagus: In airtight containers not more than 10kg each including container Other	16% 12%	 B15 B10	
2005.70	- Olives		A	
2005.80	- Sweet corn (<i>Zea mays var. saccharata</i>): Containing added sugar Other	14.9% 10%	B10 B7	
2005.90	- Other vegetables and mixtures of vegetables: Containing added sugar: Leguminous vegetables (podded out):			

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	
	Other:			
	Bamboo shoots	13.6%	B10	
	Young corncobs:			
	In airtight containers	9%	B10	
	Other	15%	B10	
	Leguminous vegetables (podded out)	17%	B10	
	Sauerkraut	9.6%	B10	
	Other:			
	In airtight containers not more than 10kg each including container:			
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		R	4
2007.99	-- Other:			
	Jams and fruit jellies:			
	Containing added sugar	16.8%	B15	
	Other	12%	B15	
	Other		R	4
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	-- Ground-nuts:			
	Containing added sugar:			
	Peanut butter	12%	B10	
	Other	23.8%	P	9
	Other:			
	Peanut butter	10%	B7	
	Other	21.3%	P	10
2008.19	-- Other, including mixtures:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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, coconuts, Brazil nuts, paradise nuts, hazel nuts and cashew nuts		A	
	Gingko nuts	12%	B10	
	Other:			
	Roasted		A	
	Other	12%	B10	
2008.20	- Pineapples		X	
2008.30	- Citrus fruit		R	4
2008.40	- Pears:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	15%	B10	
	Other	21%	B10	
	Other:			
	In airtight containers	10.8%	B10	
	Other	15%	B10	
	Other:			

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	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:			
	In pulp form:			
	In airtight containers	21.3%	B10	
	Other	29.8%	B10	
	Other:			
	In airtight containers:			
	Not less than 2kg each including container	6.7%	B10	
	Other	8%	B10	
	Other	13.4%	B10	
	Other:			

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	8.5%	B10	
	Other	10.7%	B10	
	Other:			
	In airtight containers	6.7%	B10	
	Other	9.6%	B10	
2008.80	- Strawberries:			
	Containing added sugar:			
	In pulp form	21%	B10	
	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	
	Other		R	4
2008.99	-- Other:			
	Ume (fruit of Mume plum)	12%	B10	
	Other:			
	Containing added sugar:			
	In pulp form:			

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

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Lime juice	12%	B10	
	Other		R	4
	Other		R	4
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20		R	4
2009.49	-- Other		R	4
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%	B10	
	Other	25.5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Apple juice:			
2009.71	-- Of a Brix value not exceeding 20		R	4
2009.79	-- Other		R	4
2009.80	- Juice of any other single fruit or vegetable:			
	Fruit juices:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose:			
	Prune juice	14.4%	B10	
	Other	19.1%	B15	
	Other	25.5%	B15	
	Vegetable juices:			
	Containing added sugar	8.1%	B7	
	Other:			
	In airtight containers	7.6%	B7	
	Other	7.2%	B7	
2009.90	- Mixtures of juices:			
	Mixtures of fruit juices		R	4
	Mixtures of vegetable juices:			
	Containing added sugar	8.1%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	5.4%	B5	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2101.20	<p>Other</p> <p>- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:</p> <p>Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:</p> <p>Instant tea</p> <p>Other</p> <p>Preparations with a basis of tea or maté:</p> <p>Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter</p> <p>Other:</p> <p>Containing added sugar</p> <p>Other</p>	<p>15%</p> <p>8%</p> <p>15%</p>	<p>B10</p> <p>A</p> <p>B7</p> <p>X</p> <p>X</p> <p>B10</p>	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		X	
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		X	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2103.20	- Tomato ketchup and other tomato sauces		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	4
	Other	6%	B7	
	Other:			
	Instant curry and other curry preparations	3.6%	B7	
	Other:			
	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	4
21.06	Food preparations not elsewhere specified or included.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2106.10	<p>- Protein concentrates and textured protein substances:</p> <p>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 ingredients of which is vegetable protein and put up in containers for retail sale by weight of less than 500g each excluding container</p> <p>Other:</p> <p> Containing added sugar</p> <p> Other:</p> <p> Vegetable protein</p> <p> Other</p>		X	
		10.6%	B10	
		15%	B10	
2106.90	<p>- Other:</p> <p>Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter</p> <p>Other:</p> <p> Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley</p> <p> Other:</p> <p> Sugar syrup, containing added flavouring or colouring matter</p> <p> Chewing gum</p> <p> Konnyaku</p>		X	
			X	
			R	4
			X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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:			
	Containing <i>Panax ginseng</i> or its extract	12%	B10	
	Other	10%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of products specified in heading 04.10	9%	B7	
	Other:			
	Food supplement with a basis of vitamins or of hydrolysed 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	4
	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	4
	Other	9.6%	B7	
2202.90	- Other:			
	Containing added sugar		R	4
	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	145.60 yen/l	B12	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
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 number	Description of goods	Base Rate	Category	Note	
2204.30	In containers holding 150 l or less	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B12*	11	
	Other		A		
	- 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:			
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	B10		
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 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)		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:			
	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 item number	Description of goods	Base Rate	Category	Note
	Other		X	
	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		X	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208.20	- Spirits obtained by distilling grape wine or grape marc		A	
2208.30	- Whiskies		A	
2208.40	- Rum and tafia		A	
2208.50	- Gin and Geneva		A	
2208.60	- Vodka		A	
2208.70	- Liqueurs and cordials		A	
2208.90	- Other:			
	Ethyl alcohol and distilled alcoholic beverages:			
	Fruit brandy		A	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		X	
	Other spirituous beverages:			
	Imitation sake and white sake		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15	
2209.00	Other Vinegar and substitutes for vinegar obtained from acetic acid.	4.8%	A 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 soybean oil.		A	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		A	
2307.00	Wine lees; argol.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
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	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:			
	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 number	Description of goods	Base Rate	Category	Note
2309.90	<p>Other</p> <p>- Other:</p> <p>Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder</p> <p>Other:</p> <p>Containing not less than 10% of lactose by weight:</p> <p>Intended for feeding calves suitable for white veal</p> <p>Other</p> <p>Other:</p> <p>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</p> <p>Other:</p> <p>In airtight containers not more than 10kg each including container</p> <p>Other:</p> <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>18 yen/kg</p> <p>Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained</p>	<p>B10</p> <p>A</p> <p>A</p> <p>B10</p> <p>A</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
	<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>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.		X	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X	
2403.91	- Other: -- "Homogenised" or "reconstituted" tobacco		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2403.99	-- Other: Tobacco extracts and essences Other		A 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 2.8mm, or agglomerated, other than those in aqueous solution Other		X 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 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.		A	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		A	
2509.00	Chalk.		A	

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

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 ₃ BO ₃ calculated on the dry weight.		A	
25.29	Felspar; leucite, nepheline and nepheline syenite; fluorspar.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
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.		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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2710.11	<p>- 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:</p> <p>-- Light oils and preparations:</p> <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>2,069 yen/kl</p> <p>2,336 yen/kl</p>	<p>A</p> <p>A</p> <p>B10</p> <p>B10</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	1,386 yen/kl	B10	
	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	B10	
	Gas Oils:			
Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A		
Other	1,257 yen/kl	B10		
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:				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Mixed alkylenes with a very low degree of polymerisation		A	
	Other:			
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A	
	Other:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	564 yen/kl	B10	
	Gas oils:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	1,257 yen/kl	B10	
	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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15° C and a flash point not exceeding 130° C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order		A	
	Containing by weight 0.3% or less of sulphur	2,593 yen/kl	B10	
	Other	3,306 yen/kl	B10	
	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	B10	
	Other	3,202 yen/kl	B10	
	Lubricating oils, including liquid paraffin		A	
	Other		A	
	Other		A	
	- Waste oils:			
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A	
2710.99	-- Other		A	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2905.13	-- Butan-1-ol (n-butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A	
2905.19	-- Other		A	
	- Unsaturated monohydric alcohols:			
2905.22	-- Acyclic terpene alcohols		A	
2905.29	-- Other		A	
	- Diols:			
2905.31	-- Ethylene glycol (ethanediol)		A	
2905.32	-- Propylene glycol (propane-1,2-diol)		A	
2905.39	-- Other		A	
	- Other polyhydric alcohols:			
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		A	
2905.42	-- Pentaerythritol		A	
2905.43	-- Mannitol		A	
2905.44	-- D-glucitol (sorbitol)		X	
2905.45	-- Glycerol		A	
2905.49	-- Other		A	
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51	-- Ethchlorvynol (INN)		A	
2905.59	-- Other		A	

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.			
	- Cyclanic, cyclenic or cycloterpenic:			
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	

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.		A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11	-- Lactic acid, its salts and esters		A	
2918.12	-- Tartaric acid		A	
2918.13	-- Salts and esters of tartaric acid		A	
2918.14	-- Citric acid		X	
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		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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		A	
	- 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		A	
2922.42	-- Glutamic acid and its salts:			
	Sodium glutamates	5.2%	B5	
	Other		A	
2922.43	-- Anthranilic acid and its salts		A	
2922.44	-- Tilidine (INN) and its salts		A	
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	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	
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	

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

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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 peppermint oils		A	
	Other		A	
3301.26	-- Of vetiver		A	
3301.29	-- Other		A	
3301.30	- Resinoids		A	
3301.90	- Other		A	
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		A	
3303.00	Perfumes and toilet waters.		A	
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		A	
33.05	Preparations for use on the hair.		A	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		A	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster		A	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes			
35.01	Casein, caseinates and other casein derivatives; casein glues.		A	
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		A	
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.			
	Gelatin for photographic use, gelatin derivatives, fish glues and isinglass		A	
	Other		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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	B10 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%	B10 A	
3901.90	- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		A	
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.3% or 5.12 yen/kg, whichever is the less	B10	
	Other		A	
3902.20	- Polyisobutylene:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B10	
	Other		A	
3902.30	- Propylene copolymers:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B10	
	Other		A	
3902.90	- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B10	
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		A	
3903.19	-- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.3%	B10	
	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%	B10	
	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%	B10	
	Other		A	
3903.90	- Other: 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.		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)		A	
3906.90	- 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	0.56%	B5	
	Other		A	
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		A	
39.08	Polyamides in primary forms.		A	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		A	
3910.00	Silicones in primary forms.		A	
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		A	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A	
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		A	
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A	
39.15	Waste, parings and scrap, of plastics.		A	
39.16	Monofilament of which any cross-sectional dimension exceeds 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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
Chapter 40	Rubber and articles thereof		A	

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

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Dyed or coloured :			
	Dyed or coloured, excluding whole hides and skins of bovine, of a unit surface area not exceeding 2.6m ² , 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	

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

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 bovine leather, of a unit surface area not exceeding 2.6m ² , buffalo leather and roller leather	13.3%	B10	
	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 ² , buffalo leather and roller 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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4107.92	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
	-- Grain splits:			
4107.99	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	
4112.00	-- Other:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
	Other	1.2%	B7	
4113.30	- Of reptiles:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Of alligators, crocodiles or lizards	2%	B7	
	Other	1.2%	B7	
	Other		A	
4113.90	- Other:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	1.2%	B7	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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:	12.8%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	With outer surface of plastic sheeting or of textile materials	6.4%	B7	
	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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4202.31	-- With outer surface of leather, of composition leather or of patent leather: Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty Other	12.8% 8%	B7 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 Other	12.8% 6.4%	B7 B7	
4202.39	-- Other - Other:	0.82%	B7	
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 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material Other	0.54% 0.68% 0.92%	B7 B7 B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 Other	16% 10%	B7 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 Other	16%	B7 X	
4203.29	-- Other: Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko: Of leather Of composition leather Other	14% 16%	B7 B7 X	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	16%	X B7	
4204.00	Other 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	10% 3.6%	B7 B7	
4205.00	Other Other articles of leather or of composition leather.	0.66% 6%	B7 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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		A	
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		A	
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.		A	
4405.00	Wood wool; wood flour.		A	
44.06	Railway or tramway sleepers (cross-ties) of wood.		A	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.			
4407.10	- Coniferous - Of tropical wood specified in Subheading Note 1 to this Chapter:		A	
4407.24	-- Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa		A	
4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau: Planed or sanded Other	3.6%	A B10	
4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan: Planed or sanded		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	3.6%	B10	
4407.29	-- Other:			
	Of <i>Dipterocarpaceae</i> :			
	Planed or sanded		A	
	Other	3.6%	B10	
	Other		A	
	- Other:			
4407.91	-- Of oak (<i>Quercus spp.</i>)		A	
4407.92	-- Of beech (<i>Fagus spp.</i>)		A	
4407.99	-- Other:			
	Of <i>Dipterocarpaceae</i> :			
	Planed or sanded		A	
	Other	3.6%	B10	
	Other		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 6mm.			
4408.10	- Coniferous:			
	Of incense cedar (of a length not exceeding 20cm and of a width not exceeding 8cm)		A	
	Other:			
	Obtained by slicing laminated wood	3.6%	B5	
	Other:			
	Sheets for plywood	3%	B5	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4408.31	<p>- Of tropical wood specified in Subheading Note 1 to this Chapter:</p> <p>-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:</p> <p> Obtained by slicing laminated wood</p> <p> Other:</p> <p> Sheets for plywood</p> <p> Other</p>	<p>3.6%</p> <p>3%</p>	<p>B10</p> <p>B10</p> <p>A</p>	
4408.39	<p>-- Other:</p> <p> Of Padauk (kwarin):</p> <p> Obtained by slicing laminated wood</p> <p> Other</p> <p> Of jelutong, of a length not exceeding 20cm and of a width not exceeding 8cm</p> <p> Of teak:</p> <p> Obtained by slicing laminated wood</p> <p> Other</p> <p> Other:</p> <p> Obtained by slicing laminated wood</p> <p> Other:</p> <p> Sheets for plywood</p> <p> Other</p>	<p>3.6%</p> <p>3.6%</p> <p>3.6%</p> <p>3%</p>	<p>B10</p> <p>A</p> <p>A</p> <p>B10</p> <p>A</p> <p>B10</p> <p>A</p>	
4408.90	<p>- Other:</p> <p> Of Tsuge or boxwood, Tagayasan (<i>Cassia siamea</i>), red sandal wood, rosewood or ebony wood:</p> <p> Obtained by slicing laminated wood</p>	<p>3.6%</p>	<p>B10</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		A	
	Other:			
	Obtained by slicing laminated wood	3.6%	B10	
	Other:			
	Sheets for plywood	3%	B5	
	Other		A	
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
4409.10	- Coniferous		A	
4409.20	- Non-coniferous:			
	Drawn wood:			
	Of bamboo	4.5%	B15	
	Other		A	
	Other		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.			
	- Oriented strand board and waferboard, of wood:			
4410.21	-- Unworked or not further worked than sanded:			
	In sheets or in boards	3.6%	B10	
	Other	3%	B10	
4410.29	-- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other, of wood:			
4410.31	-- Unworked or not further worked than sanded:			
	In sheets or in boards	3.6%	B10	
	Other	3%	B10	
4410.32	-- Surface-covered with melamine-impregnated paper:			
	In sheets or in boards	3.6%	B10	
	Other	3%	B10	
4410.33	-- Surface-covered with decorative laminates of plastics		X	
4410.39	-- Other:			
	In sheets or in boards	3.6%	B10	
	Other	3%	B10	
4410.90	- Other		X	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
	- Fibreboard of a density exceeding 0.8g/cm ³ :			
4411.11	-- Not mechanically worked or surface covered	1.56%	B5	
4411.19	-- Other	1.56%	B5	
	- Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ :			
4411.21	-- Not mechanically worked or surface covered	1.56%	B5	
4411.29	-- Other	1.56%	B5	
	- Fibreboard of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³ :			
4411.31	-- Not mechanically worked or surface covered	1.56%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4411.39	-- Other	1.56%	B5	
	- Other:			
4411.91	-- Not mechanically worked or surface covered		X	
4411.99	-- Other		X	
44.12	Plywood, veneered panels and similar laminated wood.			
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness:			
4412.13	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.14	-- Other, with at least one outer ply of non-coniferous wood		X	
4412.19	-- Other :			
	Varnished, printed, grooved, overlaid or similarly surface-worked:			
	Tangued, grooved or similarly works on one or both sides		R	4
	Other		X	
	Other:			
	Less than 6 mm in thickness		X	
	Other		R	4
	- Other, with at least one outer ply of non-coniferous wood:			
4412.22	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.23	-- Other, containing at least one layer of particle board		X	
4412.29	-- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other:			
4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.93	-- Other, containing at least one layer of particle board		X	
4412.99	-- Other		X	
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.			
	Waribashi	2.82%	B15	
	Other		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.			
4420.10	- Statuettes and other ornaments, of wood		A	
4420.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Wood marquetry or inlaid wood	6%	B10	
	Other		A	
44.21	Other articles of wood.			
4421.10	- Clothes hangers		A	
4421.90	- Other:			
	Kushi of bamboo	6%	B15	
	Other		A	
Chapter 45	Cork and articles of cork		A	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork			
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
4601.20	- Mats, matting and screens of vegetable materials:			
	Of Igusa (<i>Juncus effusus</i>) or of Shichittoi (<i>Cyperus tegetiformis</i>)	6%	B5	
	Other		A	
	- Other:			
4601.91	-- Of vegetable material:			
	Of Igusa (<i>Juncus effusus</i>) or of Shichittoi (<i>Cyperus tegetiformis</i>)	6%	B5	
	Other		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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		A	
Chapter 50	Silk			
5001.00	Silk-worm cocoons suitable for reeling.		X	
5002.00	Raw silk (not thrown):			
	Wild silk		A	
	Other		X	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A	
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	

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

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

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

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	Other	6.7%	B7	
64.05	Other footwear.			
6405.10	- With uppers of leather or composition leather:			
	With outer soles of leather and uppers of composition leather:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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	
	Other		X	
	Other	8%	B7	
	Other		A	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		A	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials		A	
Chapter 69	Ceramic products		A	
Chapter 70	Glass and glassware		A	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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. - Of base metal, whether or not plated with precious metal:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7117.11	-- Cuff-link sand 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		A	
Chapter 73	Articles of iron or steel		A	
Chapter 74	Copper and articles thereof			
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 485 yen/kg in value for customs duty More than 485 yen/kg but not more than 500 yen/kg in value for customs duty More than 500 yen/kg in value for customs duty	3% 500 yen-the value for customs duty per kilogram	B10 B10 A	
7403.12	-- Wire-bars		A	
7403.13	-- Billets:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7403.19	Not more than 485 yen/kg in value for customs duty	3%	B10	
	More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	500 yen-the value for customs duty per kilogram	B10	
	More than 500 yen/kg in value for customs duty		A	
	-- Other:			
	Not more than 485 yen/kg in value for customs duty:			
	Containing not more than 99.8% by weight of copper and used for smelting or refining		A	
	Other	3%	B10	
	More than 485 yen/kg but not more than 500 yen/kg in value for customs duty:			
	Containing not more than 99.8% by weight of copper and used for smelting or refining		A	
	Other	500 yen-the value for customs duty per kilogram	B10	
More than 500 yen/kg in value for customs duty		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	
7403.29	-- Other copper alloys (other than master, alloys of heading 74.05)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 0.15mm.		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 0.15mm.		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, screw hooks, 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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
Chapter 75	Nickel and articles thereof		A	
Chapter 76	Aluminium and articles thereof		A	
Chapter 78	Lead and articles thereof		A	
Chapter 79	Zinc and articles thereof		A	
Chapter 80	Tin and articles thereof		A	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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
91.14	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	
	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		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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9401.50	- Seats of cane, osier, bamboo or similar materials		A	
	- Other seats, with wooden frames :			
9401.61	-- Upholstered		A	
9401.69	-- Other		A	
	- Other seats, with metal frames :			
9401.71	-- Upholstered		A	
9401.79	-- Other		A	
9401.80	- Other seats		A	
9401.90	- Parts:			
	Of leather	3.8%	B7	
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9406.00	Prefabricated buildings.		A	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof		A	
Chapter 96	Miscellaneous manufactured articles			
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		A	
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		A	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		A	
9604.00	Hand sieves and hand riddles.		A	
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	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	

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

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

TRADUCCIÓN AUTÉNTICA

(I-320b/07)

PARTE 3

SECCIÓN 1

NOTAS PARA LA LISTA DE CHILE

Los términos y condiciones en las siguientes notas indicadas con un número serial desde el 1 al 8 se aplicarán a las mercancías originarias de Japón importadas desde Japón especificadas con estos números en la Columna 5 de la Lista de Chile, en la Sección 2.

1. La cuota arancelaria será aplicada de acuerdo con lo siguiente:

- (a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:
 - (i) 1.300 TN métricas para el primer año;
 - (ii) 1.950 TN métricas para el segundo año;
 - (iii) 2.600 TN métricas para el tercer año;
 - (iv) 3.250 TN métricas para el cuarto año; y
 - (v) 4.000 TN métricas para el quinto año;
- (b) desde el primer año hasta el quinto año, la tasa arancelaria dentro de la cuota será como sigue, respectivamente:
 - (i) 5,4 por ciento para el primer y segundo año: y
 - (ii) 4,8 por ciento para el tercer, cuarto y quinto

- // -

año;

- (c) para los efectos de los subpárrafos (a) y (b), la cuota arancelaria será implementada sobre la base primero en llegar - primero en servirse; y
- (d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la cantidad de la cuota conjunta y el arancel aduanero de la cuota para ser aplicado después del quinto año. En ausencia de un acuerdo entre las Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota y el arancel aduanero de la cuota para el quinto año continuarán siendo aplicados.

2. La cuota arancelaria será aplicada de acuerdo con lo siguiente:

- (a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:
 - (i) 32.000 TN métricas para el primer año;
 - (ii) 38.750 TN métricas para el segundo año;
 - (iii) 45.500 TN métricas para el tercer año;
 - (iv) 52.250 TN métricas para el cuarto año; y
 - (v) 60.000 TN métricas para el quinto año;
- (b) desde el primer año hasta el quinto año, la tasa arancelaria dentro de la cuota será como sigue, respectivamente:
 - (i) el arancel aduanero dentro de la cuota sobre las mercancías originarias indicadas con un asterisco ("*") en la Columna 2 será de 3,0

- // -

- // -

por ciento; y

(ii) el arancel aduanero dentro de la cuota sobre las mercancías originarias indicadas con dos asteriscos ("**") en la Columna 2 será de 3,6 por ciento;

(c) para los efectos de los subpárrafos (a) y (b), la cuota arancelaria será implementada sobre la base primero en llegar - primero en servirse; y

(d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para ser aplicada después del quinto año. En ausencia de un acuerdo entre las Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para el quinto año continuarán siendo aplicadas.

3. La cuota arancelaria será aplicada de acuerdo con lo siguiente:

(a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:

(i) 600 TN métricas para el primer año;

(ii) 637 TN métricas para el segundo año;

(iii) 675 TN métricas para el tercer año;

(iv) 712 TN métricas para el cuarto año; y

(v) 750 TN métricas para el quinto;

(b) desde el primer año hasta el quinto año, la tasa arancelaria dentro de la cuota será como sigue,

- // -

- // -

respectivamente:

- (i) 5,4 por ciento para el primer y segundo año; y
 - (ii) 3,6 por ciento para el tercer, cuarto y quinto año;
- (c) para los efectos de los subpárrafos (a) y (b), la cuota arancelaria será implementada sobre la base primero en llegar - primero en servirse; y
- (d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para ser aplicada después del quinto año. En ausencia de un acuerdo entre las Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para el quinto año continuarán siendo aplicadas.
4. De acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre asuntos tales como el mejoramiento de las condiciones de acceso al mercado.
5. La cuota arancelaria será aplicada de acuerdo con lo siguiente:
- (a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:
 - (i) 3.500 TN métricas para el primer año;
 - (ii) 4.000 TN métricas para el segundo año;
 - (iii) 4.500 TN métricas para el tercer año
 - (iv) 5.000 TN métricas para el cuarto año; y
 - (v) 5.500 TN métricas para el quinto año;

- // -

- // -

- (b) desde el primer año hasta el quinto año, la tasa arancelaria dentro de la cuota será, respectivamente:
 - (i) un 10 por ciento menor que el arancel aduanero nación más favorecida aplicado al momento de la importación en el primer y segundo año; y
 - (ii) un 30 por ciento menor que el arancel aduanero nación más favorecida aplicado al momento de la importación en el tercer, cuarto y quinto año;
- (c) para los efectos de los subpárrafos (a) y (b), la cuota arancelaria será implementada sobre la base primero en llegar - primero en servirse; y
- (d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para ser aplicada después del quinto año. En ausencia de un acuerdo entre las Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para el quinto año continuarán siendo aplicadas.

6. De acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el tercer año, sobre asuntos tales como el mejoramiento de las condiciones de acceso al mercado.

7. La cuota arancelaria será aplicada de acuerdo con lo siguiente:

- (a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:

- // -

- // -

- (i) 3.700 TN métricas para el primer año;
 - (ii) 3.900 TN métricas para el segundo año;
 - (iii) 4.100 TN métricas para el tercer año;
 - (iv) 4.300 TN métricas para el cuarto año; y
 - (v) 5.000 TN métricas para el quinto año
- (b) la tasa arancelaria dentro de la cuota estará libre de arancel aduanero;
- (c) para los efectos de los subpárrafos (a) y (b), la cuota arancelaria será implementada sobre la base primero en llegar - primero en servirse; y
- (d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la cantidad de la cuota conjunta para ser aplicada después del quinto año. En ausencia de un acuerdo entre las Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota conjunta para el quinto año continuará siendo aplicada.

8. La tasa arancelaria será reducida en seis etapas anuales iguales desde la Tasa Base a 4,8 por ciento, a partir de la entrada en vigencia de este Acuerdo.

=====

SANTIAGO, CHILE, a 4 de mayo de 2007.

LA TRADUCTORA OFICIAL

TRADUCCIÓN AUTÉNTICA

(I-320c/07)

PARTE 2

SECCIÓN 1

NOTAS PARA LA LISTA DE JAPÓN

Los términos y condiciones en las siguientes notas indicadas con un número serial desde el 1 al 11 se aplicarán a las mercancías originarias de Chile importadas desde Chile especificadas con estos números en la Columna 5 de la Lista de Japón, en la Sección 2.

1. La cuota arancelaria será aplicada de acuerdo con lo siguiente:

(a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:

(i) 1.300 TN métricas para el primer año;

(ii) 1.950 TN métricas para el segundo año;

(iii) 2.600 TN métricas para el tercer año;

(iv) 3.250 TN métricas para el cuarto año; y

(v) 4.000 TN métricas para el quinto año;

(b) desde el primer año hasta el quinto año, la tasa arancelaria dentro de la cuota será como sigue, respectivamente:

- // -

- (i) 34,6 por ciento para el primer y segundo año; y
- (ii) 30,8 por ciento para el tercer, cuarto y quinto año;
- (c) para los efectos de los subpárrafos (a) y (b), la cuota será implementada a través de un certificado de cuota emitido por la Parte importadora sobre la base del certificado emitido por la Parte exportadora para cada exportación;
- (d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para ser aplicado después del quinto año. En ausencia de un acuerdo entre las Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para el quinto año continuarán siendo aplicadas, y
- (e) las medidas de salvaguardia sobre carne bovina, estipuladas en el Artículo 7-5 de la Ley de Salvaguardia de Japón (Ley No. 36 de 1960), no se aplicará a las mercancías originarias importadas bajo esta cuota.

2. La cuota arancelaria será aplicada de acuerdo con lo siguiente:

- (a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:

- // -

- // -

- (i) 32.000 TN métricas para el primer año;
 - (ii) 38.750 TN métricas para el segundo año;
 - (iii) 45.500 TN métricas para el tercer año;
 - (iv) 52.250 TN métricas para el cuarto año; y
 - (v) 60.000 TN métricas para el quinto año;
- (b) desde el primer año hasta el quinto año, la tasa arancelaria dentro de la cuota será como sigue:
- (i) La tasa arancelaria dentro de la cuota sobre las mercancías originarias indicadas con un asterisco ("*") en la Columna 2, cuando el valor de los aranceles aduaneros por kilogramo no es más de 53,53 yenes, será 482 yenes por kilogramo. La tasa arancelaria dentro de la cuota sobre las mercancías originarias indicadas con un asterisco ("*") en la Columna 2, cuando el valor de los aranceles aduaneros por kilogramo es más que 53,53 yenes pero no más que el valor obtenido dividiendo 535,53 yenes por 1,022, será la diferencia entre 535,53 yenes por kilogramo y el valor para los aranceles aduaneros por kilogramo. La tasa arancelaria dentro de la cuota sobre las mercancías originarias indicadas con un asterisco ("*") en la Columna 2, cuando el valor de los aranceles aduaneros por kilogramo es más que el valor obtenido dividiendo 535,53

- // -

- // -

yenes por 1,022, será 2,2 por ciento;

(ii) la tasa arancelaria dentro de la cuota sobre las mercancías originarias indicadas con dos asteriscos ("**") en la Columna 2, cuando el valor de los derechos aduaneros por kilogramo no es más que el valor obtenido dividiendo 577,15 yenes por 0,643, será la diferencia entre 577,15 yenes por kilogramo y el valor obtenido multiplicando el valor para los aranceles aduaneros por kilogramo por 0,6. La tasa arancelaria dentro de la cuota sobre las mercancías originarias indicadas con dos asteriscos ("**") en la Columna 2, cuando el valor de los derechos aduaneros por kilogramo es más que el valor obtenido dividiendo 577,15 yenes por 0,643, será 4,3 por ciento; y

(iii) la tasa arancelaria dentro de la cuota sobre las mercancías originarias indicadas con tres asteriscos ("***") en la Columna 2 será de 16,0 por ciento;

(c) para los efectos de los subpárrafos (a) y (b), la cuota será implementada a través de un certificado de cuota emitido por la Parte importadora sobre la base del certificado emitido por la Parte exportadora para cada exportación;

(d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la

- // -

- // -

cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para ser aplicado después del quinto año. En ausencia de un acuerdo entre las Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para el quinto año continuarán siendo aplicadas, y

- (e) las medidas de salvaguardia sobre la carne de cerdo estipuladas en el párrafo 1 del Artículo 7-6 de la Ley de Salvaguardia de Japón y las medidas de salvaguardia especial sobre la carne de cerdo estipuladas en el párrafo 2 de el Artículo 7-6 de la Ley no se aplicará a las mercancías originarias, indicadas con un asterisco ("*") o dos asteriscos ("**") en la Columna 2, importadas bajo esta cuota.

3. La cuota arancelaria será aplicada de acuerdo con lo siguiente:

- (a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:
 - (i) 600 TN métricas para el primer año;
 - (ii) 637 TN métricas para el segundo año;
 - (iii) 675 TN métricas para el tercer año;
 - (iv) 712 TN métricas para el cuarto año; y
 - (v) 750 TN métricas para el quinto;
- (b) (i) desde el primer año hasta el quinto año, la tasa arancelaria dentro de la cuota sobre las

- // -

- // -

mercancías originarias indicadas con un asterisco ("*") en la Columna 2 será como sigue, respectivamente:

(A) 11,5 por ciento para el primer y segundo año; y

(B) 7,6 por ciento para el tercer, cuarto y quinto año; y

(ii) desde el primer año hasta el quinto año, la tasa arancelaria dentro de la cuota sobre las mercancías originarias indicadas con dos asterisco ("**") en la Columna 2 será como sigue, respectivamente:

(A) 19,1 por ciento para el primer y segundo año; y

(B) 12,7 por ciento para el tercer, cuarto y quinto año;

(c) para los efectos de los subpárrafos (a) y (b), la cuota será implementada a través de un certificado de cuota emitido por la Parte importadora sobre la base del certificado emitido por la Parte exportadora para cada exportación;

(d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para ser aplicado después del quinto año. En ausencia de un acuerdo entre las

- // -

- // -

Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para el quinto año continuarán siendo aplicadas.

4. De acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre asuntos tales como el mejoramiento de las condiciones de acceso al mercado.

5. La cuota arancelaria será aplicada de acuerdo con lo siguiente:

- (a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:
 - (i) 3.500 TN métricas para el primer año;
 - (ii) 4.000 TN métricas para el segundo año;
 - (iii) 4.500 TN métricas para el tercer año
 - (iv) 5.000 TN métricas para el cuarto año; y
 - (v) 5.500 TN métricas para el quinto año;
- (b) desde el primer año hasta el quinto año, la tasa arancelaria dentro de la cuota será como sigue, respectivamente:
 - (i) 10,7 por ciento para el primer y segundo año; y
 - (ii) 8,5 por ciento para el tercer, cuarto y quinto año;
- (c) para los efectos de los subpárrafos (a) y (b), la cuota será implementada a través de un certificado de cuota emitido por la Parte importadora sobre la

- // -

- // -

base del certificado emitido por la Parte exportadora para cada exportación;

- (d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para ser aplicada después del quinto año. En ausencia de un acuerdo entre las Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota conjunta y la tasa arancelaria dentro de la cuota para el quinto año continuarán siendo aplicadas.

6. De acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el tercer año, sobre asuntos tales como el mejoramiento de las condiciones de acceso al mercado.

7. La tasa de arancel aduanero será reducida en seis cortes anuales iguales desde la Tasa Base a 10 por ciento, a partir de la fecha de entrada en vigencia de este Acuerdo.

8. La cuota arancelaria será aplicada de acuerdo con lo siguiente:

- (a) desde el primer año al quinto año, la cantidad de la cuota conjunta será como sigue, respectivamente:
- (i) 3.700 TN métricas para el primer año;
 - (ii) 3.900 TN métricas para el segundo año;
 - (iii) 4.100 TN métricas para el tercer año;
 - (iv) 4.300 TN métricas para el cuarto año; y
 - (v) 5.000 TN métricas para el quinto año

- // -

- // -

(b) la tasa arancelaria dentro de la cuota estará libre de arancel aduanero;

(c) para los efectos de los subpárrafos (a) y (b), la cuota será implementada a través de un certificado de cuota emitido por la Parte importadora. La cuota será administrada por la Parte importadora en cooperación con la Parte exportadora y la cantidad de la cuota conjunta será asignada por la Parte importadora; y

(d) de acuerdo con el párrafo 3 del Artículo 14, las Partes negociarán, en el quinto año, sobre la cantidad de la cuota conjunta para ser aplicada después del quinto año. En ausencia de un acuerdo entre las Partes y hasta que se logre dicho acuerdo como resultado de la negociación, la cantidad de la cuota conjunta para el quinto año continuará siendo aplicado.

9. La tasa arancelaria será reducida en seis cortes anuales iguales desde la Tasa Base a 19 por ciento, a partir de la fecha de entrada en vigencia de este Acuerdo.

10. La tasa arancelaria será reducida en seis cortes anuales iguales desde la Tasa Base a 17 por ciento, a partir de la fecha de entrada en vigencia de este Acuerdo.

11. Los aranceles aduaneros serán eliminados desde la Tasa Base a cero, de acuerdo con lo siguiente:

(a) 13,8 por ciento o 125 yenes por litro, cualquiera sea el menor, sujeto a un arancel aduanero mínimo de

- // -

- // -

50,25 yenes por litro, a partir de la fecha de entrada en vigencia de este Acuerdo;

- (b) 12,7 por ciento o 125 yenes por litro, cualquiera sea el menor, sujeto a un arancel aduanero mínimo de 33,50 yenes por litro, a partir del primer día del segundo año;
- (c) 11,5 por ciento o 125 yenes por litro, cualquiera sea el menor, sujeto a un arancel aduanero mínimo de 16,75 yenes por litro, a partir del primer día del tercer año;
- (d) 10,4 por ciento o 125 yenes por litro, cualquiera sea el menor, a partir del primer día del cuarto año;
- (e) 9,2 por ciento o 125 yenes por litro, cualquiera sea el menor, a partir del primer día del quinto año;
- (f) 8,1 por ciento o 125 yenes por litro, cualquiera sea el menor, a partir del primer día del sexto año;
- (g) 6,9 por ciento o 125 yenes por litro, cualquiera sea el menor, a partir del primer día del séptimo año;
- (h) 5,8 por ciento o 125 yenes por litro, cualquiera sea el menor, a partir del primer día del octavo año;
- (i) 4,6 por ciento o 125 yenes por litro, cualquiera sea el menor, a partir del primer día del noveno año;
- (j) 3,5 por ciento o 125 yenes por litro, cualquiera sea el menor, a partir del primer día del décimo año;
- (k) 2,3 por ciento o 125 yenes por litro, cualquiera sea el menor, a partir del primer día del undécimo año;
- (l) 1,2 por ciento o 125 yenes por litro, cualquiera sea

- // -

- // -

(m) el menor, a partir del primer día del duodécimo año;

y

(n) Libre de arancel aduanero, a partir del primer día
del decimotercer año.

=====

SANTIAGO, CHILE, a 4 de mayo de 2007.

LA TRADUCTORA OFICIAL