

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.			

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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
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
	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:			

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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%	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			

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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:			

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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:			

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	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:			

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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	