

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	
	Asses, mules and hinnies		A	
01.02	Live bovine animals.			
0102.10	- Pure-bred breeding animals		A	
0102.90	- Other:			
	Buffaloes		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.			
0201.10	- Carcasses and half-carcasses		X	
0201.20	- Other cuts with bone in:			
	Quarter		X	
	Other		Q	1
0201.30	- Boneless		Q	1
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	
0203.12	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other *		Q	2
0203.19	-- Other:			
	Of wild boars		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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:			
	Internal organs and tongues		Q	1
	Other		X	
	- Of bovine animals, frozen:			
0206.21	-- Tongues		Q	1
0206.22	-- Livers		Q	1
0206.29	-- Other		Q	1
0206.30	- Of swine, fresh or chilled:			
	Of wild boars		A	
	Other		X	
	- Of swine, frozen:			
0206.41	-- Livers:			
	Of wild boars		A	
	Other		X	
0206.49	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of wild boars		A	
	Other:			
	Internal organs		P	3
	Other *		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		Q	4
0207.12	-- Not cut in pieces, frozen		Q	4
0207.13	-- Cuts and offal, fresh or chilled		Q	4
0207.14	-- Cuts and offal, frozen:			
	Livers		X	
	Other		Q	4
	- 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:			
	Livers		X	
	Other		A	
	- Of ducks, geese or guinea fowls:			
0207.32	-- Not cut in pieces, fresh or chilled		X	
0207.33	-- Not cut in pieces, frozen		X	
0207.34	-- Fatty livers, fresh or chilled		X	
0207.35	-- Other, fresh or chilled		X	
0207.36	-- Other, frozen		X	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. - Meat of swine:			
0210.11	-- Hams, shoulders and cuts thereof, with bone in **		Q	2
0210.12	-- Bellies (streaky) and cuts thereof **		Q	2
0210.19	-- Other **		Q	2
0210.20	- Meat of bovine animals - Other, including edible flours and meals of meat and meat offal:		X	
0210.91	-- Of primates		X	
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		X	
0210.93	-- Of reptiles (including snakes and turtles)		X	
0210.99	-- Other: Of swine or bovine animals Other		X A	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
0301.10	- Ornamental fish - Other live fish:		A	
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>)		A	
0301.92	-- Eels (<i>Anguilla spp.</i>): Fry for fish culture Other		A X	
0301.93	-- Carp		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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>) or Samma (<i>Cololabis spp.</i>) Other		A X A	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. - Salmonidae, excluding livers and roes:			
0302.11	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		X	
0302.12	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		X	
0302.19	-- Other - 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:		X	
0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		A	
0302.22	-- Plaice (<i>Pleuronectes platessa</i>)		A	
0302.23	-- Sole (<i>Solea spp.</i>)		A	
0302.29	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		A	
0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)		A	5
0302.33	-- Skipjack or stripe-bellied bonito		A	
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:			
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>		P	6
	Other		A	
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)		A	
0302.63	-- Coalfish (<i>Pollachius virens</i>)		A	
0302.64	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X	
0302.65	-- Dogfish and other sharks		A	
0302.66	-- Eels (<i>Anguilla spp.</i>)		A	
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		X	
	Other		A	
0302.70	- Livers and roes:			
	Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		X	
	Other		A	

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>)		X	
0303.19	-- Other - Other salmonidae, excluding livers and roes:		X	
0303.21	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		X	
0303.22	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		X	
0303.29	-- Other - 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:		X	
0303.31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		A	
0303.32	-- Plaice (<i>Pleuronectes platessa</i>)		A	
0303.33	-- Sole (<i>Solea spp.</i>)		A	
0303.39	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		A	
0303.41	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X	
0303.42	-- Yellowfin tunas (<i>Thunnus albacares</i>)		A	5
0303.43	-- Skipjack or stripe-bellied bonito		A	
0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)		X	
0303.45	-- Bluefin tunas (<i>Thunnus thynnus</i>)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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>		P	6
	Other		A	
0303.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)		A	
0303.73	-- Coalfish (<i>Pollachius virens</i>)		A	
0303.74	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X	
0303.75	-- Dogfish and other sharks		A	
0303.76	-- Eels (<i>Anguilla spp.</i>)		A	
0303.77	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)		A	
0303.78	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>):			
	Of <i>Merluccius spp.</i>		X	
	Of <i>Urophycis spp.</i>		A	
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>), Samma (<i>Cololabis spp.</i>), Billfish and Swordfish		X	
	Other		A	
0303.80	- Livers and roes:			
	Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
03.04	Other Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		A	
0304.10	- Fresh or chilled: 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	
0304.20	Other - 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		A	
0304.90	Other - 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	
03.05	Other 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.		A	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		X	
	Other		A	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X	
	Other		A	
	- Smoked fish, including fillets:			
0305.41	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</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>)		A	
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		A	
0305.49	-- Other		A	
	- Dried fish, whether or not salted but not smoked:			
0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		X	
0305.59	-- Other:			
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X	
	Other		A	
	- 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	

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0305.63	-- Anchovies (<i>Engraulis spp.</i>)		X	
0305.69	-- Other:			
	Salmonidae		A	
	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.		A	
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		A	
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21	-- Live, fresh or chilled		X	
0307.29	-- Other		X	
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):			
0307.31	-- Live, fresh or chilled		A	
0307.39	-- Other		A	
	- 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:			
	Mango ika		A	
	Other		P	6
0307.49	-- Other:			
	Frozen:			
	Mango ika		A	
	Other		P	7

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
	- Octopus (<i>Octopus spp.</i>):			
0307.51	-- Live, fresh or chilled		A	
0307.59	-- Other		A	
0307.60	- Snails, other than sea snails		A	
	- 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		X	
	Cuttle fish and squid, excluding Mongo ika		P	6
	Mongo ika, Hard clam, Akagai ((bloody clam), live), Jellyfish, Abalone, Baby clam and Fresh water clam		A	
	Sea urchins	7%	B6	
	Other:			
	Molluscs		X	
	Other		A	
0307.99	-- Other			
	Frozen:			
	Mongo ika, Jellyfish, Sea cucumbers, Hard clam, Abalone, Baby clam and Fresh water clam		A	
	Other		X	
	Other:			
	Jellyfish, Sea cucumbers and Hard clam		A	
	Other		X	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, 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
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.		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.		X	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		X	
04.05	Butter and other fats and oils derived from milk; dairy spreads.		X	
04.06	Cheese and curd.		X	
0407.00	Birds' eggs, in shell, fresh, preserved or cooked.			
	For hatching		A	
	Other:			
	Fresh, chilled or frozen:			
	Specific Pathogen Free eggs intended for medical or experimental use		A	
	Other		X	
	Other		X	
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%	B4	
0408.19	-- Other	20% or 48yen/kg, whichever is the greater	B6	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0408.91	- Other: -- Dried: Whole egg, powdered Other	21.3% 21.3%	B4 B6	
0408.99	-- Other	21.3% or 51yen/kg, whichever is the greater	B6	
0409.00	Natural honey.		Q	8
0410.00	Edible products of animal origin, not elsewhere specified or included.		X	
Chapter 5	Products of animal origin, not elsewhere specified or included			
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.		A	
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		A	
0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.		A	
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.		A	
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.		A	
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.		A	
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.		A	
0509.00	Natural sponges of animal origin.		A	
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.			
	Musk and gall stone		A	
	Other		X	
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10	- Bovine semen		A	
	- Other:			
0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3		A	
0511.99	-- Other:			
	Silk-worm eggs, animal semen, tendons and sinews, parings and similar waste of raw hides and skins, and dried animal blood		A	
	Other		X	
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.		X	
0702.00	Tomatoes, fresh or chilled.		A	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	Onions:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.7yen/kg and the value for customs duty per kilogram, whichever is the less	B6	
	More than 73.70 yen/kg in value for customs duty		A	
	Shallots		A	
0703.20	- Garlic		A	
0703.90	- Leeks and other alliaceous vegetables		A	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		A	
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
	- Lettuce:			
0705.11	-- Cabbage lettuce (head lettuce)		A	
0705.19	-- Other		A	
	- Chicory:			
0705.21	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)		X	
0705.29	-- Other		X	
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)		A	
0709.40	- Celery other than celeriac		A	
	- Mushrooms and truffles:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A	
0709.52	-- Truffles		A	
0709.59	-- Other:			
	Matsutake		A	
	Shiitake mushrooms		X	
	Other	4.3%	B6	
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		A	
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)		A	
0709.90	- Other:			
	Sweet corn	6%	B4	
	Other		A	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes		X	
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas (<i>Pisum sativum</i>)	8.5%	B6	
0710.22	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	8.5%	B6	
0710.29	-- Other		X	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B6	
0710.40	- Sweet corn	10.6%	B6	
0710.80	- Other vegetables:			
	Burdock	12%	B8	
	Broccoli	6%	B6	
	Other	6%	B4	
0710.90	- Mixtures of vegetables:			
	Chiefly consisting of sweet corn		X	
	Other	6%	B4	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0711.20	- Olives		X	
0711.30	- Capers		X	
0711.40	- Cucumbers and gherkins	9%	B4	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B6	
0711.59	-- Other	9%	B6	
0711.90	- Other vegetables; mixtures of vegetables:			
	Aubergines (egg-plants):			
	weighing not more than 20g per piece	6%	B4	
	Other	9%	B4	
	Other		X	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	- Onions	9%	B6	
	- 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%	B6	
0712.32	-- Wood ears (<i>Auricularia spp.</i>)		X	
0712.33	-- Jelly fungi (<i>Tremella spp.</i>)		X	
0712.39	-- Other:			
	Shiitake mushrooms		X	
	Other	9%	B6	
0712.90	- Other vegetables; mixtures of vegetables:			
	Sweet corn		A	
	Potatoes whether or not cut or sliced but not further prepared, Bamboo shoots, Osmund and Dried gourd shavings		X	
	Other	9%	B6	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas (<i>Pisum sativum</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		X	
0713.20	- Chickpeas (garbanzos)		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>):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other		X	
0713.39	-- Other:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		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		X	
0713.90	- Other:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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): 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. Other		A X	
0714.20	- Sweet potatoes		X	
0714.90	- Other: Frozen Other: Taros, fresh Other		 X X B6	
		9%		
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. - Coconuts:			
0801.11	-- Desiccated		A	
0801.19	-- Other		A	
	- Brazil nuts:			
0801.21	-- In shell		X	
0801.22	-- Shelled		X	
	- Cashew nuts:			
0801.31	-- In shell		A	
0801.32	-- Shelled		A	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled. - Almonds:			
0802.11	-- In shell:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Bitter almonds		A	
	Sweet almonds		X	
0802.12	-- Shelled:			
	Bitter almonds		A	
	Sweet almonds		X	
	- Hazelnuts or filberts (<i>Corylus spp.</i>):			
0802.21	-- In shell		X	
0802.22	-- Shelled		X	
	- Walnuts:			
0802.31	-- In shell	10%	B6	
0802.32	-- Shelled	10%	B6	
0802.40	- Chestnuts (<i>Castanea spp.</i>)		X	
0802.50	- Pistachios		A	
0802.90	- Other:			
	Betel nuts and Macadamia nuts		A	
	Other		X	
0803.00	Bananas, including plantains, fresh or dried.			
	Fresh:			
	If imported during the period from 1st April to 30th September	10%	Ca	9
	If imported during the period from 1st October to 31st March	20%	Ca	9
	Dried		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	- Dates		A	
0804.20	- Figs		X	
0804.30	- Pineapples		X	R
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges		Q	10

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		X	
0805.40	- Grapefruit	10%	B6	
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>) Other		A X	
08.06	Grapes, fresh or dried.			
0806.10	- Fresh: If imported during the period from 1st April to 31st July If imported during the period from 1st August to 31st March	17%	B4 X	
0806.20	- Dried		A	
08.07	Melons (including watermelons) and papaws (papayas), fresh. - Melons (including watermelons):			
0807.11	-- Watermelons	6%	B6	
0807.19	-- Other	6%	B6	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples		X	
0808.20	- Pears and quinces	4.8%	B8	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B8	
0809.20	- Cherries	8.5%	B8	
0809.30	- Peaches, including nectarines	6%	B8	
0809.40	- Plums and sloes	6%	B8	
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0810.20	- Raspberries, blackberries, mulberries and loganberries		A	
0810.30	- Black, white or red currants and gooseberries	3%	B4	
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	3%	B4	
0810.50	- Kiwifruit		X	
0810.60	- Durians		X	
0810.90	- Other:			
	Rambutan, passion-fruit, litchi and carambola (star-fruit)		A	
	Other	6%	B4	
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%	B6	
	Other	12%	B6	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:			
	Containing added sugar	4.8%	B4	
	Other	3%	B4	
0811.90	- Other:			
	Containing added sugar:			
	Pineapples		X	R
	Berries and Sour cherries		X	
	Peaches and Pears	7%	B6	
	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%	B4	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Apples and citrusfruits, other than grapefruits, lemons and limes		X	
	Other	12%	B8	
	Other:			
	Pineapples		X	R
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	3.6%	B4	
	Berries	3%	B4	
	Peaches and pears	7%	B6	
	Camucamu		X	
	Other:			
	Apples and citrusfruits, other than grapefruits, lemons and limes		X	
	Other	12%	B8	
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		X	
0812.90	- Other:			
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A	
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	6%	B4	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		X	
0813.20	- Prunes		X	
0813.30	- Apples		X	
0813.40	- Other fruit:			
	Berries	4.5%	B6	
	Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litch	3.8%	B4	
	Persimmons, dried and Kehapi		X	
	Other	9%	B6	
0813.50	- Mixtures of nuts or dried fruits of this Chapter		X	
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		A	
Chapter 9	Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	- Coffee, not roasted:			
0901.11	-- Not decaffeinated		A	
0901.12	-- Decaffeinated		A	
	- Coffee, roasted:			
0901.21	-- Not decaffeinated	10%	B4	
0901.22	-- Decaffeinated	10%	B4	
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		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0902.20	- Other green tea (not fermented): Waste, unfit for beverage Other		A X	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg		X	
0902.40	- Other black tea (fermented) and other partly fermented tea: Waste, unfit for beverage Other		A X	
0903.00	Maté.		X	
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> . - Pepper:			
0904.11	-- Neither crushed nor ground: Put up in containers for retail sale Other		X A	
0904.12	-- Crushed or ground: Put up in containers for retail sale Other		X A	
0904.20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground: Put up in containers for retail sale Other		X A	
0905.00	Vanilla.		A	
09.06	Cinnamon and cinnamon-tree flowers.		A	
0907.00	Cloves (whole fruit, cloves and stems). Put up in containers for retail sale Other		X A	
09.08	Nutmeg, mace and cardamoms.			
0908.10	- Nutmeg: Put up in containers for retail sale		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0908.20	Other - Mace: Put up in containers for retail sale		A X	
0908.30	Other - Cardamoms: Put up in containers for retail sale		A X	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A	
0909.10	- Seeds of anise or badian: Put up in containers for retail sale Other: Neither crushed nor ground Crushed or ground		X A X	
0909.20	- Seeds of coriander: Put up in containers for retail sale Other: Neither crushed nor ground Crushed or ground		X A X	
0909.30	- Seeds of cumin: Put up in containers for retail sale Other: Neither crushed nor ground Crushed or ground		X A X	
0909.40	- Seeds of caraway: Put up in containers for retail sale Other: Neither crushed nor ground Crushed or ground		X A X	
0909.50	- Seeds of fennel; juniper berries: Put up in containers for retail sale		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Neither crushed nor ground		A	
	Crushed or ground		X	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
0910.10	- Ginger		X	
0910.20	- Saffron:			
	Put up in containers for retail sale		X	
	Other		A	
0910.30	- Turmeric (curcuma):			
	Put up in containers for retail sale		X	
	Other		A	
0910.40	- Thyme; bay leaves:			
	Put up in containers for retail sale		X	
	Other		A	
0910.50	- Curry		X	
	- Other spices:			
0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter:			
	Put up in containers for retail sale		X	
	Other		A	
0910.99	-- Other		A	
Chapter 10	Cereals			
10.01	Wheat and meslin.			
1001.10	- Durum wheat		X	R
1001.90	- Other		X	
1002.00	Rye.			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1003.00	Barley.		X	
1004.00	Oats.		A	
10.05	Maize (corn).			
1005.10	- Seed: Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other		A X	
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. Other		A A X	
10.06	Rice.		X	
1007.00	Grain sorghum. Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) 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. Other		A A X	
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		A X	
1008.20	- Millet		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1008.30	- Canary seed		A	
1008.90	- Other cereals: Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other		A X	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
1101.00	Wheat or meslin flour.		X	R
11.02	Cereal flours other than of wheat or meslin.			
1102.10	- Rye flour		X	
1102.20	- Maize (corn) flour: At least 90% by weight passes through a woven metal wire cloth sieve with an aperture of 250 micrometers Other	21.3%	Ca X	
1102.30	- Rice flour		X	
1102.90	- Other		X	
11.03	Cereal groats, meal and pellets. - Groats and meal:			
1103.11	-- Of wheat		X	R
1103.13	-- Of maize (corn)		X	
1103.19	-- Of other cereals		X	
1103.20	- Pellets		X	
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.		X	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.		X	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1106.10	- Of the dried leguminous vegetables of heading 07.13		X	
1106.20	- Of sago or of roots or tubers of heading 07.14: Of manioc: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs. Other Other		A X X	
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 feeds under the supervision of the Customs. Other Other		A X X	
11.07	Malt, whether or not roasted.		X	
11.08	Starches; inulin.		X	
1109.00	Wheat gluten, whether or not dried.		X	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants ; straw and fodder			
1201.00	Soya beans, whether or not broken.		A	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10	- In shell: For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the Customs. Other		A X	
1202.20	- Shelled, whether or not broken:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the Customs.		A	
	Other		X	
1203.00	Copra.		A	
1204.00	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.		A	
1206.00	Sunflower seeds, whether or not broken.		A	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10	- Of soya beans		X	
1208.90	- Other		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.		X	
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.			
1211.10	- Liquorice roots		A	
1211.20	- Ginseng roots		X	
1211.30	- Coca leaf		A	
1211.40	- Poppy straw		X	
1211.90	- Other:			
	Pyrethrum, Cannabis plant, Sandal woods and Job's tears		X	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.			
1212.10	- Locust beans, including locust bean seeds		A	
1212.20	<p>- Seaweeds and other algae:</p> <p style="padding-left: 40px;">Edible seaweeds and other algae, fresh, chilled, frozen or dried</p> <p style="padding-left: 40px;">Other:</p> <p style="padding-left: 80px;"><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></p> <p style="padding-left: 40px;">Other</p>		X	
1212.30	<p>- Apricot, peach (including nectarine) or plum stones and kernels</p> <p>- Other:</p>		X	
1212.91	-- Sugar beet		A	
1212.99	<p>-- Other:</p> <p style="padding-left: 40px;">Tubers of konnyaku (<i>Amorphophalus</i>), whether or not cut, dried or powdered; Chicory roots</p> <p style="padding-left: 40px;">Other</p>		X	
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).			
1301.10	<p>- Lac:</p> <p style="padding-left: 40px;">Shellac and other refined lacs</p>		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		A	
1301.20	- Gum Arabic		A	
1301.90	- Other		A	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	- Vegetable saps and extracts:			
1302.11	-- Opium		A	
1302.12	-- Of liquorice		A	
1302.13	-- Of hops		A	
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone:			
	Pyrethrum extract		X	
	Other		A	
1302.19	-- Other:			
	Bases for beverage		X	
	Other:			
	Urushi (Japan lacquer), crude, extracts or tincture of cannabis and crude cocaine		A	
	Other:			
	Of an alcoholic strength by volume of 50% vol. or higher		X	
	Other		A	
1302.20	- Pectic substances, pectinates and pectates		A	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31	-- Agar-agar		X	
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A	
1302.39	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		X	
1401.20	- Rattans		A	
1401.90	- Other		X	
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.			
1404.10	- Raw vegetable materials of a kind used primarily in dyeing or tanning		A	
1404.20	- Cotton linters		A	
1404.90	- Other:			
	Residues resulting from extraction of pyrethrum extract; gampi; nuts (including their shells, whether or not ground), and hard seeds and pips		A	
	Other		X	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
	Pig fat, of an acid value exceeding 1.3		A	
	Other		X	
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		X	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		A	
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		X	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.		X	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		X	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		X	
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.		X	
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:			
	Of an acid value exceeding 0.6:			
	Sunflower-seed oil	8.5yen/kg	B8	
	Safflower oil	8.5yen/kg	B6	
	Other:			
	Sunflower-seed oil	10.4yen/kg	B8	
	Safflower oil	10.4yen/kg	B6	
1512.19	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Sunflower-seed oil and its fractions	10.4yen/kg	B8	
	Safflower oil and its fractions	10.4yen/kg	B6	
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed		X	
1512.29	-- Other		X	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Coconut (copra) oil and its fractions:			
1513.11	-- Crude oil		X	
1513.19	-- Other		X	
	- Palm kernel or babassu oil and fractions thereof:			
1513.21	-- Crude oil:			
	Palm kernel oil		X	
	Babassu oil		A	
1513.29	-- Other:			
	Palm kernel oil and its fractions		X	
	Babassu oil and its fractions		A	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		X	
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		X	
1515.19	-- Other		X	
	- Maize (corn) oil and its fractions:			
1515.21	-- Crude oil		X	
1515.29	-- Other		X	
1515.30	- Castor oil and its fractions		X	
1515.40	- Tung oil and its fractions		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1515.50	- Sesame oil and its fractions: Of an acid value exceeding 0.6 Other	8.5yen/kg 10.4yen/kg	B8 B8	
1515.90	- Other: Oiticica oil, Camellia oil and Jojoba oil and their fractions Urushi wax and Haze wax and their fractions Other: Of an acid value exceeding 0.6 Other: Rice bran oil and its fractions Other	 10.4yen/kg	 A X X X B8	
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.		X	
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.		X	
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.		X	
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		X	
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		X	

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. Degras Other		X 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: Of bovine animals or swine Other		X A	
	- Of poultry of heading 01.05 :			
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 Q A	4
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 Q	4
1602.39	-- Other: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other: Containing meat or meat offal of bovine animals or swine		A Q	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		A	
	- Of swine:			
1602.41	-- Hams and cuts thereof:			
	Ham or bacon, excluding those sterilized; 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		X	
1602.42	-- Shoulders and cuts thereof:			
	Ham or bacon, excluding those sterilized; 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		X	
1602.49	-- Other, including mixtures:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Ham or bacon, excluding those sterilized; 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		X	
1602.50	- Of bovine animals:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other: Internal organs and tongues of bovine animals		X	
	Other: Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues		X	
	Other: Dried after simply boiled in water		X	
	Beef jerkey or corned beef		Q	1
	Other: In airtight containers, containing vegetables		Q	1
	Other		X	
1602.90	- Other, including preparations of blood of any animal: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. Extracts and juices of meat		X	
	Other		A	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		A	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab: In airtight containers, not smoked		A	
	Other: Containing rice		X	
	Other		A	
1605.20	- Shrimps and prawns:			

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		A	
	Other:			
	Containing rice		X	
	Other		A	
1605.30	- Lobster		A	
1605.40	- Other crustaceans		A	
1605.90	- Other:			
	Cuttle fish and squid, not smoked:			
	Containing rice		X	
	Other:			
	In airtight containers		P	11
	Other		P	6
	Other		A	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.11	-- Cane sugar		X	R
1701.12	-- Beet sugar		X	
	- Other:			
1701.91	-- Containing added flavouring or colouring matter		X	R
1701.99	-- Other		X	R
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	- Lactose and lactose syrup:			
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1702.19	-- Other		X	
1702.20	- Maple sugar and maple syrup:			
	Maple sugar		X	
	Maple syrup		X	R
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		X	
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		X	
17.03	Molasses resulting from the extraction or refining of sugar.			
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		X	R
	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.		A	
	Other		X	R
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		X	R
	Other:			

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 feeds under the supervision of the Customs.		A	
	Other		X	R
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	- Chewing gum, whether or not sugar-coated		X	R
1704.90	- Other:			
	Liquorice extract, not put up as confectionery		A	
	Other		X	R
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.		X	
1804.00	Cocoa butter, fat and oil.		A	
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.		X	
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter:			
	Containing added sugar		X	R
	Other	12.5%	B8	
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		X	
	- Other, in blocks, slabs or bars:			
1806.31	-- Filled		X	
1806.32	-- Not filled		X	
1806.90	- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products		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%	B8	
	Other	9%	B6	
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, mangosteens, sweet corn and young corncobs		X	
	Other	12%	B8	
	Other:			
	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, mangosteens, sweet corn, young corncobs and ginger		X	
	Other	9%	B6	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	7.6%	B6	
2002.90	- Other:			
	Containing added sugar	13.4%	B8	
	Other:			
	Tomato purée and tomato paste:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	For manufacture of tomato ketchup and other tomato sauce		Q	12
	Other		X	
	Other	7.6%	B6	
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	13.4%	B8	
	Other:			
	In airtight containers not more than 10kg each including container:			
	French mushrooms	13.6%	B8	
	Other	9.6%	B6	
	Other	10.5%	B8	
2003.20	- Truffles:			
	In airtight containers not more than 10kg each including container	4.8%	B6	
	Other		X	
2003.90	- Other:			
	Containing added sugar	13.4%	B8	
	Other:			
	In airtight containers not more than 10kg each including container		X	
	Other	10.5%	B8	
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		X	
2004.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar		X	
	Other:			
	Asparagus and leguminous vegetables:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Asparagus, Chickpeas, lentils and beans of the species <i>Vigna mungo (L.) Hopper</i> or <i>Vigna radiata(L.) Wilczek</i>	17%	B6	
	Other		X	
	Bamboo shoots, sweet corn and young corncobs		X	
	Other	9%	B6	
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		X	
2005.20	- Potatoes		X	
2005.40	- Peas (<i>Pisum sativum</i>)		X	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
2005.51	-- Beans, shelled		X	
2005.59	-- Other:			
	Containing added sugar	13.4%	Ca	
	Other:			
	In airtight containers not more than 10kg each including container	9.6%	B6	
	Other	9%	B6	
2005.60	- Asparagus:			
	In airtight containers not more than 10kg each including container	16%	B8	
	Other	12%	B8	
2005.70	- Olives:			
	In airtight containers not more than 10kg each including container		A	
	Other	4.5%	B6	
2005.80	- Sweet corn (<i>Zea mays var. saccharata</i>)		X	
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 tomatos purée or other kind of tomato preparation and meat of swine, lard or other pig fat:			
	Chickpeas and lentils	14%	B8	
	Other		X	
	Other		X	
	Other	13.4%	Ca	
	Other:			
	Bamboo shoots	13.6%	B8	
	Young corncobs:			
	In airtight containers	9%	B6	
	Other	15%	B8	
	Leguminous vegetables (podded out):			
	Chickpeas and lentils	17%	B8	
	Other		X	
	Sauerkraut	9.6%	B6	
	Other:			
	In airtight containers not more than 10kg each including containers	9.6%	B6	
	Other:			
	Garlic powder	8%	B6	
	Other	9%	B6	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
	Marrons glacé and apricots		X	
	Other	9%	B8	
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		X	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2007.91	-- Citrus fruit		X	
2007.99	-- Other:			
	Jams and fruit jellies:			
	Containing added sugar:			
	Containing apples or pineapples		X	
	Other	16.8%	B8	
	Other:			
	Containing apples or pineapples		X	
	Other	12%	B8	
	Other:			
	Containing added sugar:			
	Fruit purée and fruit pastes:			
	Containing apples or pineapples		X	
	Other	34%	B8	
	Other	40%	Ca	
	Other:			
	Fruit purée and fruit pastes:			
	Containing apples or pineapples		X	
	Other	21.3%	B8	
	Other	25%	Ca	
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		X	
2008.19	-- Other, including mixtures:			
	Containing added sugar		X	
	Other:			
	In pulp form		X	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Roasted almonds, roasted pecan, coconuts, Brazil nuts, paradise nuts, hazel nuts, cashew nuts and gingko nuts		X	
	Macadamia nuts		A	
	Other:			
	Roasted	5%	B4	
	Other		X	
2008.20	- Pineapples		X	
2008.30	- Citrus fruit:			
	Containing added sugar:			
	In pulp form		X	
	Other:			
	Orange, grapefruits, lemons and limes	23.8%	B8	
	Other		X	
	Other:			
	In pulp form:			
	Orange, grapefruits, lemons and limes	21.3%	B8	
	Other		X	
	Other:			
	Orange, grapefruits, lemons and limes	17%	B8	
	Other		X	
2008.40	- Pears:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	15%	Ca	
	Other	21%	Ca	
	Other:			
	In airtight containers	10.8%	Ca	
	Other	15%	Ca	
	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%	B8	
	Other	7.5%	B8	
	Other:			
	In airtight containers	9%	B8	
	Other	5.4%	B8	
2008.50	- Apricots		X	
2008.60	- Cherries		X	
2008.70	- Peaches, including nectarines:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	21.3%	Ca	
	Other	29.8%	Ca	
	Other:			
	In airtight containers:			
	Not less than 2kg each including container	6.7%	Ca	
	Other	8%	Ca	
	Other	13.4%	Ca	
	Other:			
	In pulp form:			
	In airtight containers	8.5%	Ca	
	Other	10.7%	Ca	
	Other:			
	In airtight containers	6.7%	Ca	
	Other	9.6%	Ca	
2008.80	- Strawberries		X	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts		X	
2008.92	-- Mixtures:			
	Mixed fruit, fruit salad and fruit cocktail:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2008.99	Containing added sugar	6%	B6	
	Other	3%	B4	
	Other:			
	Containing added sugar:			
	In pulp form		X	
	Other	23.8%	Ca	
	Other:			
	In pulp form		X	
	Other	17%	Ca	
	-- Other:			
	Ume (fruit of Mume plum)		X	
	Other:			
	Containing added sugar:			
	In pulp form:			
	Bananas and avocados	10.5%	B6	
	Other		X	
	Other:			
	Bananas, avocados, mangoes, guavas and mangosteens	5.5%	B6	
	Durians, rambutan, passion-fruit, litchi and carambola (star-fruit)	7%	B6	
	Other		X	
	Other:			
In pulp form:				
Bananas and avocados	7.5%	B4		
Prunes, camucamu and apples		X		
Mangoes, guavas and mangosteens	7.5%	B6		
Other	21.3%	B8		
Other:				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Prunes, frozen taros, durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu, popcorn (corn which is explosive with heating under normal air pressure), sweetpotatoes (whole or in pieces, dried after simply by steaming or boiling in water) and apples		X	
	Bananas, avocados, mangoes, guavas and mangosteens	4.8%	B4	
	Other	12%	B8	
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		Q	13
2009.12	-- Not frozen, of a Brix value not exceeding 20		Q	13
2009.19	-- Other		Q	13
	- Grapefruit juice:			
2009.21	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B8	
	Other	29.8% or 23yen/kg, whichever is the greater	B8	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B8	
	Other	25.5%	B8	
2009.29	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B8	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	29.8% or 23yen/kg, whichever is the greater	B8	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B8	
	Other	25.5%	B8	
	- Juice of any other single citrus fruit:			
2009.31	-- Of a Brix value not exceeding 20:			
	Containing added sugar		X	
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B6	
	Lime juice	12%	B6	
	Other		X	
	Other		X	
2009.39	-- Other:			
	Containing added sugar		X	
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B6	
	Lime juice	12%	B6	
	Other		X	
	Other		X	
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20		X	R
2009.49	-- Other		X	R
2009.50	- Tomato juice:			
	Containing added sugar		X	
	Other		Q	14
	- Grape juice (including grape must):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.61	-- Of a Brix value not exceeding 30: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other	23% 29.8% or 23yen/kg, whichever is the greater 19.1%	B6 B6 B6	
2009.69	-- Other: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other: Not more than 10% by weight of sucrose Other - Apple juice:	23% 19.1%	B6 X B6 X	
2009.71	-- Of a Brix value not exceeding 20		X	
2009.79	-- Other		X	
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 Other Other: Not more than 10% by weight of sucrose: Prune juice	23% 29.8% or 23yen/kg, whichever is the greater	Ca Ca	
			X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.90	Other	19.1%	Ca	
	Other	25.5%	B8	
	Vegetable juices:			
	Containing added sugar		X	
	Other:			
	In airtight containers		X	
	Other	7.2%	B6	
	- Mixtures of juices:			
	Mixtures of fruit juices:			
	Containing added sugar:			
Not more than 10% by weight of sucrose, naturally and artificially contained:				
Which containing only one kind of single juice of oranges, mandarins, apples, pineapples or other citrus fruit (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice; and for the Mixture of Juice containing blend of juice of oranges, mandarins, apples, pineapples and/or other citrus fruits (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice	23%	Ca		
Other		X		
Other:				
Which containing only one kind of single juice of oranges, mandarins, apples, pineapples or other citrus fruit (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice; and for the Mixture of Juice containing blend of juice of oranges, mandarins, apples, pineapples and/or other citrus fruits (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice	29.8% or 23yen/kg, whichever is the greater	Ca		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
	Other:			
	Not more than 10% by weight of sucrose:			
	Which containing only one kind of single juice of oranges, mandarins, apples, pineapples or other citrus fruit (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice; and for the Mixture of Juice containing blend of juice of oranges, mandarins, apples, pineapples and/or other citrus fruits (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice	19.1%	Ca	
	Other		X	
	Other:			
	Which containing only one kind of single juice of oranges, mandarins, apples, pineapples or other citrus fruit (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice; and for the Mixture of Juice containing blend of juice of oranges, mandarins, apples, pineapples and/or other citrus fruits (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice	25.5%	Ca	
	Other		X	
	Mixtures of vegetable juices:			
	Containing added sugar	8.1%	B6	
	Other	5.4%	B6	
Chapter 21	Miscellaneous edible preparations			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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%	B4	
	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 and concentrates:			
	Containing added sugar		X	
	Other:			
	Instant coffee	8.8%	B4	
	Other		A	
	Preparations with a basis of coffee		X	
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté		X	
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	10%	B6	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2102.30	- Prepared baking powders		X	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce		X	
2103.20	- Tomato ketchup and other tomato sauces:			
	Tomato ketchup		Q	15
	Other tomato sauces		Q	16
2103.30	- Mustard flour and meal and prepared mustard		X	
2103.90	- Other:			
	Sauces:			
	Mayonnaise, French dressings and salad dressings		X	
	Other	6%	B6	
	Other:			
	Instant curry and other curry preparations		X	
	Other:			
	Consisting chiefly of sodiumglutamate	4.8%	B6	
	Other		X	
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%	B6	
	Other	8.4%	B6	
2104.20	- Homogenised composite food preparations		X	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.		X	
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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>Of sugar centrifugal</p> <p>Other</p> <p>Chewing gum</p> <p>Konnyaku</p> <p>Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of more than 0.5% vol:</p> <p>Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol</p> <p>Other</p> <p>Other:</p> <p>Containing added sugar:</p> <p>Food supplement with a basis of vitamins</p> <p>Other</p> <p>Other:</p> <p>Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05</p> <p>Bases for beverage, non-alcoholic:</p> <p>Containing <i>Panax Ginseng</i> or its extract</p>	<p>5%</p> <p>12.5%</p>	<p>X</p> <p>X</p> <p>X</p> <p>B6</p> <p>X</p> <p>X</p> <p>A</p> <p>Ca</p> <p>X</p> <p>X</p> <p>X</p>	<p>R</p>

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	10%	Ca	
	Other:			
	Of products specified in heading No. 04.10	9%	B6	
	Other:			
	Food supplement with a basis of vitamins or of hydrolyzed vegetable protein	12.5%	Ca	
	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 fusiformisu</i>)	10%	Ca	
	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.			
2201.10	- Mineral waters and aerated waters		X	
2201.90	- Other		A	
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	13.4%	Ca	
	Other	9.6%	B6	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2202.90	- Other: Containing added sugar Other	13.4% 9.6%	B8 B4	
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 - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		A	
2204.21	-- In containers holding 2 l or less		A	
2204.29	-- Other		A	
2204.30	- Other grape must: Of an alcoholic strength by volume of less than 1% vol: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other: Not more than 10% by weight of sucrose Other Other	23% 29.8% or 23yen/kg, whichever is the greater 19.1% 25.5%	B6 B6 B6 A	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less		A	
2205.90	- Other: Of an alcoholic strength by volume of less than 1% vol Other	19.1%	Ca A	

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		X	
	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.		A	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other:			
	Tequila, Mezcal and sotol		A	
	Other		X	
	Other spirituous beverages		X	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	4.8%	B6	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		A	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		A	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		A	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.		A	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		A	
2307.00	Wine lees; argol.		A	
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 Other: In airtight containers not more than 10kg each including container Other: More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein 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 Other	18yen/kg	X A A A B4	
2309.90	- Other: Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder Other: Containing not less than 10% of lactose by weight: Intended for feeding calves suitable for white veal Other Other:		X A X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<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 70yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein</p> <p>Other:</p> <p>In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order:</p> <p>For dogs, cats and other similar kind of ornamental animals and pet animals</p> <p>Other</p> <p>Other</p>		<p>A</p> <p>A</p> <p>A</p> <p>A</p> <p>X</p> <p>X</p>	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		A	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2402.10	- Cigars, cheroots and cigarillos, containing tobacco		A	
2402.20	- Cigarettes containing tobacco		X	
2402.90	- Other		X	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion - Other:		X	
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
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		B2 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	

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

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.		A	
25.30	Mineral substances not elsewhere specified or included.		A	
Chapter 26	Ores, slag and ash		A	
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.		B1	
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>Kerosenes:</p> <p>Mixed alkylenes with a very low degree of polymerisation</p> <p>Other:</p> <p>Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)</p> <p>Other</p> <p>Gas oils</p> <p>Other</p>		<p>A</p> <p>A</p> <p>B1</p> <p>A</p> <p>A</p> <p>B1</p> <p>B1</p> <p>A</p>	
2710.19	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:</p> <p>Kerosenes:</p> <p>Mixed alkylenes with a very low degree of polymerisation</p> <p>Other:</p> <p>Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)</p> <p>Other</p> <p>Gas oils</p> <p>Heavy fuel oils and raw oils:</p> <p>Of a specific gravity not more than 0.9037 at 15° C:</p> <p>Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the Customs</p> <p>Other:</p> <p>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</p> <p>Other</p> <p>Of a specific gravity more than 0.9037 at 15° C</p> <p>Other</p> <p>Other</p> <p>- Waste oils:</p>		<p>A</p> <p>A</p> <p>B1</p> <p>B1</p> <p>B1</p> <p>A</p> <p>B1</p> <p>B1</p> <p>A</p> <p>A</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A	
2710.99	-- Other		A	
27.11	Petroleum gases and other gaseous hydrocarbons.		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	
2905.13	-- Butan-1-ol (n-butyl alcohol)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2905.14	-- Other butanols		A	
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A	
2905.19	-- Other - Unsaturated monohydric alcohols:		A	
2905.22	-- Acyclic terpene alcohols		A	
2905.29	-- Other - Diols:		A	
2905.31	-- Ethylene glycol (ethanediol)		A	
2905.32	-- Propylene glycol (propane-1,2-diol)		A	
2905.39	-- Other - Other polyhydric alcohols:		A	
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		A	
2905.42	-- Pentaerythritol		A	
2905.43	-- Mannitol		X	
2905.44	-- D-glucitol (sorbitol)		Q	17
2905.45	-- Glycerol		X	
2905.49	-- Other - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		A	
2905.51	-- Ethchlorvynol (INN)		A	
2905.59	-- Other		A	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. - Cyclanic, cyclenic or cycloterpenic:			
2906.11	-- Menthol	8.8% or 246.40 yen/kg, whichever is the greater	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13	-- Sterols and inositols		A	
2906.14	-- Terpeneols		A	
2906.19	-- Other		A	
	- Aromatic:			
2906.21	-- Benzyl alcohol		A	
2906.29	-- Other		A	
29.07	Phenols; phenol-alcohols.		A	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		A	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		A	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; 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
29.16	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		Q	18
2918.15	-- Salts and esters of citric acid:			
	Calcium citrate		Q	18
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2918.90	- Other		A	
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.21	Amine-function compounds.		A	
29.22	Oxygen-function amino-compounds. - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11	-- Monoethanolamine and its salts		A	
2922.12	-- Diethanolamine and its salts		A	
2922.13	-- Triethanolamine and its salts		A	
2922.14	-- Dextropropoxyphene (INN) and its salts		A	
2922.19	-- Other - Amino-naphthols and other aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		A	
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts		A	
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts		A	
2922.29	-- Other - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		A	
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A	
2922.39	-- Other - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2922.41	-- Lysine and its esters; salts thereof		A	
2922.42	-- Glutamic acid and its salts: Sodium glutamates	5.2%	C	
	Other		A	
2922.43	-- Anthranilic acid and its salts		A	
2922.44	-- Tilidine (INN) and its salts		A	
2922.49	-- Other		A	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		A	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		A	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		A	
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		A	
29.26	Nitrile-function compounds.		A	
2927.00	Diazo-, azo- or azoxy-compounds.		A	
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		A	
29.29	Compounds with other nitrogen function.		A	
29.30	Organo-sulphur compounds.		A	
2931.00	Other organo-inorganic compounds.		A	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A	
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		A	
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Essential oils other than those of citrus fruit:			
3301.21	-- Of geranium		A	
3301.22	-- Of jasmin		X	
3301.23	-- Of lavender of lavandin		X	
3301.24	-- Of peppermint (<i>Mentha piperita</i>)		X	
3301.25	-- Of other mints:			
	Peppermint oils obtained from <i>Mentha arvensis</i> , containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order		A	
	Other		X	
3301.26	-- Of vetiver		A	
3301.29	-- Other:			
	Ho oil		X	
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		A	
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling 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.			
3501.10	- Casein		A	
3501.90	- Other		X	
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.			
	- Egg albumin:			
3502.11	-- Dried		A	
3502.19	-- Other		A	
3502.20	- Milk albumin, including concentrates of two or more whey proteins		X	
3502.90	- Other		X	
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.		X	
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.			
	Peptones and their derivatives; hide powder		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
35.05	Other Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		X	
3505.10	- Dextrins and other modified starches: Esterified starches and other starch derivatives		X	
3505.20	Other - Glues		Q	19
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.		X	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoroc alloys; certain combustible preparations		A	
Chapter 37	Photographic or cinematographic goods		A	
Chapter 38	Miscellaneous chemical products			
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.		A	
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		A	
3803.00	Tall oil, whether or not refined.		A	
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.		A	
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		A	
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.		A	
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).		A	
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.10	- With a basis of amylaceous substances - Other:		X	
3809.91	-- Of a kind used in the textile or like industries		A	
3809.92	-- Of a kind used in the paper or like industries		A	
3809.93	-- Of a kind used in the leather or like industries		A	
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.		A	
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.		A	
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.		A	
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.		A	
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.		A	
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.		A	
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.		A	
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.		A	
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.		A	
3820.00	Anti-freezing preparations and prepared de-icing fluids.		A	
3821.00	Prepared culture media for development of micro-organisms.		A	
3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.		A	
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		X	
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), 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
3824.10	- Prepared binders for foundry moulds or cores		A	
3824.20	- Naphthenic acids, their water-insoluble salts and their esters		A	
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders		A	
3824.40	- Prepared additives for cements, mortars or concretes		A	
3824.50	- Non-refractory mortars and concretes		A	
3824.60	- Sorbitol other than that of subheading 2905.44		X	
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
3824.71	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine		A	
3824.79	-- Other		A	
3824.90	- Other		A	
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.		A	
Chapter 39	Plastics and articles thereof		A	
Chapter 40	Rubber and articles thereof		A	
Chapter 41	Raw hides or 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		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4101.50	Other - 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		E A	20
4101.90	Other - 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		E A	20
41.02	Other 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.		E A	20
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.		A	
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	
4103.90	Other - Other	6%	B8 A	21
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 :			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Chrome tanned leather		A	
	Other		E	20
4104.19	-- Other :			
	Chrome tanned leather		A	
	Other		E	20
	- In the dry state (crust):			
4104.41	-- Full grains, unsplit; grain splits:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned leather		A	
	Other		E	20
	Other:			
	Dyed or coloured		E	22
	Other		E	20
4104.49	-- Other:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned leather		A	
	Other		E	20
	Other:			
	Dyed or coloured		E	22
	Other		E	20
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		E	23
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4106.22	-- In the dry state (crust): Dyed or coloured Other - Of swine:		E A	23
4106.31	-- In the wet state (including wet-blue)	6%	B8	21
4106.32	-- In the dry state (crust): Dyed or coloured Other	8% 6%	B8 B8	21 21
4106.40	- Of reptiles: Vegetable pre-tanned Other: Dyed or coloured: Of alligators, crocodiles or lizards Other Other - Other:	 10% 6%	A B8 B8 A	 21 21
4106.91	-- In the wet state (including wet-blue)		A	
4106.92	-- In the dry state (crust): Dyed or coloured Other	6%	B8 A	21
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 Other: Dyed, coloured, stamped or embossed Other	6%	B8 E E	21 22 20
4107.12	-- Grain splits:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4107.19	Parchment-dressed	6%	B8	21
	Other:			
	Dyed, coloured, stamped or embossed		E	22
	Other		E	20
4107.91	-- Other:			
	Parchment-dressed	6%	B8	21
	Other:			
	Dyed, coloured, stamped or embossed		E	22
4107.92	Other		E	20
	- Other, including sides:			
	-- Full grains, unsplit:			
	Parchment-dressed	6%	B8	21
4107.99	Other:			
	Dyed, coloured, stamped or embossed		E	22
	Other		E	20
	-- Grain splits:			
4112.00	Parchment-dressed	6%	B8	21
	Other:			
	Dyed, coloured, stamped or embossed		E	22
	Other		E	20
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	6%	B8	21

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Dyed, coloured, stamped or embossed		E	23
	Other		A	
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
4113.10	- Of goats or kids:			
	Parchment-dressed	6%	B8	21
	Other:			
	Dyed, coloured, stamped or embossed		E	23
	Other		A	
4113.20	- Of swine:			
	Parchment-dressed	6%	B8	21
	Other:			
	Dyed, coloured, stamped or embossed	8%	B8	21
	Other	6%	B8	21
4113.30	- Of reptiles			
	Parchment-dressed	6%	B8	21
	Other:			
	Dyed, coloured, stamped or embossed:			
	Of alligators, crocodiles or lizards	10%	B8	21
	Other	6%	B8	21
	Other		A	
4113.90	- Other:			
	Parchment-dressed	6%	B8	21
	Other:			
	Dyed, coloured, stamped or embossed	6%	B8	21
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10	- Chamois (including combination chamois) leather	25%	B8	21
4114.20	- Patent leather and patent laminated leather; metallised leather:			
	Metallised leather	20%	B8	24
	Other	28%	B8	24
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	6%	B8	21
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	3%	B8	21
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.	5.3%	B8	25

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	16% 10%	B8 B8	26 26
4202.12	-- With outer surface of plastics or of textile materials: Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty Other: With outer surface of plastic sheeting or of textile materials Other	16% 8% 4.6%	B8 B8 B8	26 26 26
4202.19	-- Other - Handbags, whether or not with shoulder strap, including those without handle:	4.1%	B8	25

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 Other Other: Of leather or of patent leather Other	 14% 16% 8% 10%	 B8 B8 B8 B8	 26 26 26 26
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 Other	 16% 8%	 B8 B8	 26 26
4202.29	-- Other - Articles of a kind normally carried in the pocket or in the handbag:	 8%	 B8	 26
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	 16% 10%	 B8 B8	 26 26
4202.32	-- With outer surface of plastic sheeting or of textile materials:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B8	26
	Other	8%	B8	26
4202.39	-- Other	4.1%	B8	25
	- Other:			
4202.91	-- With outer surface of leather, of composition leather or of patent leather	10%	B8	26
4202.92	-- With outer surface of plastic sheeting or of textile materials	8%	B8	26
4202.99	-- Other:			
	Of wood	2.7%	B8	25
	Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4%	B8	25
	Other	4.6%	B8	25
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	- Articles of apparel:			
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B8	
	Other	10%	B8	
	- Gloves, mittens and mitts:			
4203.21	-- Specially designed for use in sports:			
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B8	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In baseball		X	
	Other	12.5%	B8	
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	14%	B8	
	Of composition leather	16%	B8	
	Other		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%	B8	
	Other		X	
4203.40	- 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%	B8	
	Other	10%	B8	
4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.			
	Belts and beltings, combing leathers and intergill-leathers	18%	B8	25
	Other	3.3%	B8	25
4205.00	Other articles of leather or of composition leather.	10%	B8	27
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	3.3%	B8	25

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.			
4301.10	- Of mink, whole, with or without head, tail or paws		X	
4301.30	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws		A	
4301.60	- Of fox, whole, with or without head, tail or paws		A	
4301.70	- Of seal, whole, with or without head, tail or paws		A	
4301.80	- Other furskins, whole, with or without head, tail or paws		A	
4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use:			
	Of mink		X	
	Other		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 fur skin.		X	
4304.00	Artificial fur and articles thereof.		A	
Chapter 44	Wood and articles of wood; wood charcoal			
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		A	
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		A X	
4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan: Planed or sanded Other		A X	
4407.29	-- Other: Of <i>Dipterocarpaceae</i> : Planed or sanded Other Other		A X A	
4407.91	-- Of oak (<i>Quercus spp.</i>)		A	
4407.92	-- Of beech (<i>Fagus spp.</i>)		A	
4407.99	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of <i>Dipterocarpaceae</i> :			
	Planed or sanded		A	
	Other		X	
	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%	B4	
	Other		A	
	- Of tropical wood specified in Subheading Note 1 to this Chapter:			
4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:			
	Obtained by slicing laminated wood	3.6%	B4	
	Other		A	
4408.39	-- Other:			
	Of jelutong, not more than 20cm in length and not more than 8cm		A	
	Other:			
	Obtained by slicing laminated wood	3.6%	B4	
	Other		A	
4408.90	- Other:			
	Obtained by slicing laminated wood	3.6%	B4	
	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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4409.10	- Coniferous		A	
4409.20	- Non-coniferous:			
	Drawn wood, of bamboo	4.5%	B6	
	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%	C	
	Other	3.0%	C	
4410.29	-- Other:			
	In sheets or in boards	3.6%	C	
	Other	3.0%	C	
	- Other, of wood:			
4410.31	-- Unworked or not further worked than sanded:			
	In sheets or in boards	3.6%	C	
	Other	3.0%	C	
4410.32	-- Surface-covered with melamine-impregnated paper:			
	In sheets or in boards	3.6%	C	
	Other	3.0%	C	
4410.33	-- Surface-covered with decorative laminates of plastics:			
	In sheets or in boards	3.6%	C	
	Other	3.0%	C	
4410.39	-- Other:			
	In sheets or in boards	3.6%	B4	
	Other	3.0%	B4	
4410.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In sheets or in boards	4.7%	B6	
	Other	3.9%	B4	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	1.5%	B4	
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		X	
	- 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:			
	Laminated lumber		X	
	Other	3.6%	B4	
4412.23	-- Other, containing at least one layer of particle board:			
	Laminated lumber		X	
	Other	3.6%	B4	
4412.29	-- Other:			
	Laminated lumber		X	
	Other	3.6%	B4	
	- Other:			
4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter:			
	Laminated lumber		X	
	Other	3.6%	B4	
4412.93	-- Other, containing at least one layer of particle board:		X	
4412.99	-- Other:		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		A	
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		A	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		A	
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		A	
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.		A	
4419.00	Tableware and kitchenware, of wood.		A	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10	- Statuettes and other ornaments, of wood		A	
4420.90	- Other:			
	Wood marquetry or inlaid wood	6%	B6	
	Other		A	
44.21	Other articles of wood:			
4421.10	- Clothes hangers		A	
4421.90	- Other:			
	Kushi of bamboo	6%	B6	
	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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 or of Shichitoui Other - Other:	6%	B5 A	
4601.91	-- Of vegetable material: Of Igusa or of Shichitoui Other	6%	B5 A	
4601.99	-- Other		A	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
4602.10	- Of vegetable materials: Fans, handscreens and parts thereof; Straw envelopes for bottles and Tatamidoko Other	4.7%	A B5	
4602.90	- Other		A	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A	
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 Other		A X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A	
5005.00	Yarn spun from silk waste, not put up for retail sale.		A	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A	
50.07	Woven fabrics of silk or of silk waste.		A	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A	
Chapter 52	Cotton			
5201.00	Cotton, not carded or combed.		A	
52.02	Cotton waste (including yarn waste and garnetted stock).		A	
5203.00	Cotton, carded or combed.		A	
52.04	Cotton sewing thread, whether or not put up for retail sale.		A	
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
	- Single yarn, of uncombed fibres:			
5205.11	-- Measuring 714.29 decitex or more (not exceeding 14 metric number):			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
5205.12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number):			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5205.13	<p>-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other:</p> <p>Consisting wholly of cotton:</p> <p>Unbleached, not mercerised</p> <p>Other</p> <p>Mixed with other fibres</p>	<p>2.3% or 17yen/kg, whichever is the greater</p> <p>1.9% or 13yen/kg, whichever is the greater</p> <p>1.9% or 13yen/kg, whichever is the greater</p>	<p>A</p> <p>B5</p> <p>B5</p> <p>B5</p>	
5205.14	<p>-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other:</p> <p>Consisting wholly of cotton:</p> <p>Unbleached, not mercerised</p> <p>Other</p> <p>Mixed with other fibres</p>	<p>2.3% or 17yen/kg, whichever is the greater</p> <p>1.9% or 13yen/kg, whichever is the greater</p> <p>1.9% or 13yen/kg, whichever is the greater</p>	<p>A</p> <p>B5</p> <p>B5</p> <p>B5</p>	
5205.15	<p>-- Measuring less than 125 decitex (exceeding 80 metric number):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p>		<p>A</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised	2.3% or 17yen/kg, whichever is the greater	B5	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
	Mixed with other fibres	1.9% or 13yen/kg, whichever is the greater	B5	
	- Single yarn, of combed fibres:			
5205.21	-- Measuring 714.29 decitex or more (not exceeding 14 metric number):			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
5205.22	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number):			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
5205.23	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	
	Other:			
	Consisting wholly of cotton:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5205.24	Unbleached, not mercerised	2.3% or 17yen/kg, whichever is the greater	B5	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
	Mixed with other fibres	1.9% or 13yen/kg, whichever is the greater	B5	
	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number):			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			A
	Other:			
5205.26	Consisting wholly of cotton:			
	Unbleached, not mercerised	2.3% or 17yen/kg, whichever is the greater	B5	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
	Mixed with other fibres	1.9% or 13yen/kg, whichever is the greater	B5	
	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number):			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			A
5205.26	Other:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised	2.3% or 17yen/kg, whichever is the greater	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5205.27	Other	1.9% or 13yen/kg, whichever is the greater	B5	
	Mixed with other fibres	1.9% or 13yen/kg, whichever is the greater	B5	
	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number):			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	
	Other:			
5205.28	Consisting wholly of cotton:			
	Unbleached, not mercerised	2.3% or 17yen/kg, whichever is the greater	B5	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
	Mixed with other fibres	1.9% or 13yen/kg, whichever is the greater	B5	
	-- Measuring less than 83.33 decitex (exceeding 120 metric number):			
5205.28	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	
	Other:			
	Consisting wholly of cotton:			
5205.28	Unbleached, not mercerised	2.3% or 17yen/kg, whichever is the greater	B5	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5205.31	<p>Mixed with other fibres</p> <p>- Multiple (folded) or cabled yarn, of uncombed fibres:</p> <p>-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other</p>	1.9% or 13yen/kg, whichever is the greater	B5	
5205.32	<p>-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other</p>	1.9% or 13yen/kg, whichever is the greater	B5	
5205.33	<p>-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other:</p> <p>Consisting wholly of cotton</p> <p>Mixed with other fibres</p>	2.3% or 17yen/kg, whichever is the greater 1.9% or 13yen/kg, whichever is the greater	B5 A B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5205.34	<p>-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other:</p> <p>Consisting wholly of cotton</p> <p>Mixed with other fibres</p>	<p>2.3% or 17yen/kg, whichever is the greater</p> <p>1.9% or 13yen/kg, whichever is the greater</p>	<p>A</p> <p>B5</p> <p>B5</p>	
5205.35	<p>-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other:</p> <p>Consisting wholly of cotton</p> <p>Mixed with other fibres</p> <p>- Multiple (folded) or cabled yarn, of combed fibres:</p>	<p>2.3% or 17yen/kg, whichever is the greater</p> <p>1.9% or 13yen/kg, whichever is the greater</p>	<p>A</p> <p>B5</p> <p>B5</p>	
5205.41	<p>-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other</p>	<p>1.9% or 13yen/kg, whichever is the greater</p>	<p>A</p> <p>B5</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5205.42	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other		A B5	
5205.43	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other: Consisting wholly of cotton Mixed with other fibres	1.9% or 13yen/kg, whichever is the greater 2.3% or 17yen/kg, whichever is the greater 1.9% or 13yen/kg, whichever is the greater	A B5 B5	
5205.44	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other: Consisting wholly of cotton Mixed with other fibres		A B5 B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5205.46	<p>-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other:</p> <p>Consisting wholly of cotton</p> <p>Mixed with other fibres</p>	<p>2.3% or 17yen/kg, whichever is the greater</p> <p>1.9% or 13yen/kg, whichever is the greater</p>	<p>A</p> <p>B5</p> <p>B5</p>	
5205.47	<p>-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other:</p> <p>Consisting wholly of cotton</p> <p>Mixed with other fibres</p>	<p>2.3% or 17yen/kg, whichever is the greater</p> <p>1.9% or 13yen/kg, whichever is the greater</p>	<p>A</p> <p>B5</p> <p>B5</p>	
5205.48	<p>-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other:</p> <p>Consisting wholly of cotton</p>	<p>2.3% or 17yen/kg, whichever is the greater</p>	<p>A</p> <p>B5</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
52.06	Mixed with other fibres Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	1.9% or 13yen/kg, whichever is the greater	B5	
5206.11	- Single yarn, of uncombed fibres: -- Measuring 714.29 decitex or more (not exceeding 14 metric number): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other		A	
5206.12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other	1.9% or 13yen/kg, whichever is the greater	B5	
5206.13	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other	1.9% or 13yen/kg, whichever is the greater	B5	
5206.14	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	1.9% or 13yen/kg, whichever is the greater	B5	
			A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5206.15	<p>Other</p> <p>-- Measuring less than 125 decitex (exceeding 80 metric number):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other</p>	1.9% or 13yen/kg, whichever is the greater	B5	
5206.21	<p>- Single yarn, of combed fibres:</p> <p>-- Measuring 714.29 decitex or more (not exceeding 14 metric number):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other</p>	1.9% or 13yen/kg, whichever is the greater	A	
5206.22	<p>-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other</p>	1.9% or 13yen/kg, whichever is the greater	B5	
5206.23	<p>-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other</p>	1.9% or 13yen/kg, whichever is the greater	A	
	<p>Other</p>	1.9% or 13yen/kg, whichever is the greater	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5206.24	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other		A B5	
5206.25	-- Measuring less than 125 decitex (exceeding 80 metric number): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other	1.9% or 13yen/kg, whichever is the greater	A B5	
	- Multiple (folded) or cabled yarn, of uncombed fibres:			
5206.31	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other		A B5	
5206.32	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn): Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other		A B5	
5206.33	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn):	1.9% or 13yen/kg, whichever is the greater		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5206.34	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
5206.35	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn):		A	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
5206.41	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn):		A	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
5206.42	- Multiple (folded) or cabled yarn, of combed fibres:		A	
	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		A	
5206.42	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	
	Other	1.9% or 13yen/kg, whichever is the greater	B5	
5206.42	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn):		A	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5206.43	<p>Other</p> <p>-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p>	1.9% or 13yen/kg, whichever is the greater	B5	
5206.44	<p>Other</p> <p>-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p>	1.9% or 13yen/kg, whichever is the greater	B5	
5206.45	<p>Other</p> <p>-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn):</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p>	1.9% or 13yen/kg, whichever is the greater	B5	
52.07	Cotton yarn (other than sewing thread) put up for retail sale.		A	
5207.10	<p>- Containing 85% or more by weight of cotton:</p> <p>Of a weight not exceeding 125 g</p> <p>Other:</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p>		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5207.90	Other - Other: Of a weight not exceeding 125 g Other: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other	1.9% or 13yen/kg, whichever is the greater 1.9% or 13yen/kg, whichever is the greater	B5 A A B5	
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .			
5208.11	- Unbleached: -- Plain weave, weighing not more than 100 g/m ² : Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other: Poplin Other	5.6%	C	
5208.12	-- Plain weave, weighing more than 100 g/m ² : Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other: Poplin	5.6% 5.6% or 4.4%+1.52 yen/m ² , whichever is the greater 3.7% or 2.9%+1.01 yen/m ² , whichever is the greater 5.6% 5.6% or 4.4%+1.52 yen/m ² , whichever is the greater	C C C C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5208.13	Other -- 3-thread or 4-thread twill, including cross twill: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater 5.6%	C C	
5208.19	Other -- Other fabrics: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater 5.6%	C C	
5208.21	- Bleached: -- Plain weave, weighing not more than 100 g/m ² : Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater 5.6%	C C	
5208.22	Other: Poplin Other -- Plain weave, weighing more than 100 g/m ² : Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6% or 4.4%+1.52 yen/m ² , whichever is the greater 3.7% or 2.9%+1.01 yen/m ² , whichever is the greater 5.6%	C C C	
	Other: Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5208.23	Poplin	5.6% or 4.4%+1.52 yen/m ² , whichever is the greater	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- 3-thread or 4-thread twill, including cross twill: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	
5208.29	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5208.31	- Dyed:			
	-- Plain weave, weighing not more than 100 g/m ² : Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	
	Other:			
	Dyed in fibres or yarn prior to weaving	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	Other: Poplin	5.6% or 4.4%+1.52 yen/m ² , whichever is the greater	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5208.32	<p>Other</p> <p>-- Plain weave, weighing more than 100 g/m²:</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other:</p> <p>Dyed in fibres or yarn prior to weaving</p> <p>Other:</p> <p>Poplin</p> <p>Other</p>	<p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p> <p>5.6%</p> <p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p> <p>5.6% or 4.4%+1.52 yen/m², whichever is the greater</p> <p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p>	<p>C</p> <p>C</p> <p>C</p> <p>C</p> <p>C</p>	
5208.33	<p>-- 3-thread or 4-thread twill, including cross twill:</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other</p>	<p>5.6%</p> <p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p>	<p>C</p> <p>C</p>	
5208.39	<p>-- Other fabrics:</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres</p> <p>Other</p> <p>- Of yarns of different colours:</p>	<p>5.6%</p> <p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p>	<p>C</p> <p>C</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5208.41	-- Plain weave, weighing not more than 100 g/m ² : Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other: Gingham; Poplin Other	5.6% 5.6% or 4.4%+1.52 yen/m ² , whichever is the greater 3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C C C	
5208.42	-- Plain weave, weighing more than 100 g/m ² : Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other: Gingham; Poplin Other	5.6% 5.6% or 4.4%+1.52 yen/m ² , whichever is the greater 3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C C C	
5208.43	-- 3-thread or 4-thread twill, including cross twill: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other	5.6% 3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C C	
5208.49	-- Other fabrics: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5208.51	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Printed:			
	-- Plain weave, weighing not more than 100g/m ² :			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres:			
	Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin (hereinafter in this Chapter referred to as the same)		A	
	Other	5.6%	C	
5208.52	Other:			
	Batiks		A	
	Other:			
	Poplin	5.6% or 4.4%+1.52 yen/m ² , whichever is the greater	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Plain weave, weighing more than 100 g/m ² :			
Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres:				
Batiks		A		
Other	5.6%	C		
Other:				
Batiks		A		
Other:				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5208.53	Poplin	5.6% or 4.4%+1.52 yen/m ² , whichever is the greater	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- 3-thread or 4-thread twill, including cross twill:			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres:			
	Batiks		A	
	Other	5.6%	C	
	Other:			
	Batiks		A	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	5208.59	-- Other fabrics:		
Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres:				
Batiks			A	
Other		5.6%	C	
Other:				
Other		3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .			
	- Unbleached:			
5209.11	-- Plain weave:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5209.12	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5209.19	-- 3-thread or 4-thread twill, including cross twill:			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	
5209.21	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics:			
5209.22	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5209.21	- Bleached:			
	-- Plain weave:			
5209.22	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5209.22	-- 3-thread or 4-thread twill, including cross twill:			
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	
5209.22	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5209.29	-- Other fabrics: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other	5.6%	C	
	- Dyed:			
5209.31	-- Plain weave: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5209.32	-- 3-thread or 4-thread twill, including cross twill: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other	5.6%	C	
		3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5209.39	-- Other fabrics: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres Other	5.6%	C	
		3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Of yarns of different colours:			
5209.41	-- Plain weave: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5209.42	Other -- Denim: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater 5.6%	C C	
5209.43	Other -- Other fabrics of 3-thread or 4-thread twill, including cross twill: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater 5.6%	C C	
5209.49	Other -- Other fabrics: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater 5.6%	C C	
5209.51	- Printed: -- Plain weave: Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres: Batiks Other Other: Batiks	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater 5.6%	C A C A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5209.52	<p>Other</p> <p>-- 3-thread or 4-thread twill, including cross twill:</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres:</p> <p>Batiks</p> <p>Other</p> <p>Other:</p> <p>Batiks</p> <p>Other</p>	<p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p> <p>5.6%</p> <p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p>	<p>C</p> <p>A</p> <p>C</p> <p>A</p> <p>C</p>	
5209.59	<p>-- Other fabrics:</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres:</p> <p>Batiks</p> <p>Other</p> <p>Other:</p> <p>Batiks</p> <p>Other</p>	<p>5.6%</p> <p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p>	<p>A</p> <p>C</p> <p>A</p> <p>C</p>	
52.10	<p>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².</p> <p>- Unbleached:</p>			
5210.11	<p>-- Plain weave:</p> <p>Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres</p>	7.4%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5210.12	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- 3-thread or 4-thread twill, including cross twill:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5210.19	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5210.21	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Bleached:			
	-- Plain weave:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5210.22	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- 3-thread or 4-thread twill, including cross twill:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5210.29	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5210.31	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Dyed:			
	-- Plain weave:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5210.32	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- 3-thread or 4-thread twill, including cross twill:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5210.39	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5210.41	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Of yarns of different colours:			
	-- Plain weave:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5210.42	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- 3-thread or 4-thread twill, including cross twill:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5210.49	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5210.51	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Printed:			
	-- Plain weave:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres:			
	Batiks		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres):			
	Batiks		A	
	Other	5.6%	C	
	Other:			
	Batiks		A	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5210.52	-- 3-thread or 4-thread twill, including cross twill:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres:			
	Batiks		A	
	Other	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres):			
	Batiks		A	
	Other	5.6%	C	
	Other:			
	Batiks		A	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5210.59	-- Other fabrics:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Batiks		A	
	Other	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres):			
	Batiks		A	
	Other	5.6%	C	
	Other:			
	Batiks		A	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .			
	- Unbleached:			
5211.11	-- Plain weave:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5211.12	-- 3-thread or 4-thread twill, including cross twill:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5211.19	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
5211.21	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Bleached:			
	-- Plain weave: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
5211.22	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- 3-thread or 4-thread twill, including cross twill: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5211.29	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
5211.31	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Dyed:			
	-- Plain weave: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
5211.32	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- 3-thread or 4-thread twill, including cross twill: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5211.39	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
5211.41	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Of yarns of different colours:			
	-- Plain weave: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
5211.42	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Denim: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5211.43	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5211.49	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Other fabrics:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
5211.51	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	- Printed:			
	-- Plain weave:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres:			
	Batiks		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres):			
	Batiks		A	
	Other	5.6%	C	
	Other:			
	Batiks		A	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5211.52	-- 3-thread or 4-thread twill, including cross twill:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres:			
	Batiks		A	
	Other	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres):			
	Batiks		A	
	Other	5.6%	C	
	Other:			
	Batiks		A	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5211.59	-- Other fabrics:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Batik		A	
	Other	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres):			
	Batik		A	
	Other	5.6%	C	
	Other:			
	Batik		A	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
52.12	Other woven fabrics of cotton.			
	- Weighing not more than 200 g/m ² :			
5212.11	-- Unbleached:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5212.12	-- Bleached:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5212.13	<p>Other</p> <p>-- Dyed:</p> <p>Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)</p> <p>Other</p>	<p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p> <p>7.4%</p> <p>5.6%</p> <p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p>	<p>C</p> <p>C</p> <p>C</p> <p>C</p>	
5212.14	<p>-- Of yarns of different colours:</p> <p>Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)</p> <p>Other</p>	<p>7.4%</p> <p>5.6%</p> <p>3.7% or 2.9%+1.01 yen/m², whichever is the greater</p>	<p>C</p> <p>C</p> <p>C</p>	
5212.15	<p>-- Printed:</p> <p>Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres:</p> <p>Batiks</p> <p>Other</p> <p>Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres):</p>	<p>7.4%</p>	<p>A</p> <p>C</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Batiks		A	
	Other	5.6%	C	
	Other:			
	Batiks		A	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5212.21	- Weighting more than 200g/m ² : -- Unbleached:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5212.22	-- Bleached:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
5212.23	-- Dyed:			
	Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5212.24	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Of yarns of different colours: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	C	
5212.25	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
	-- Printed: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres:			
	Batiks		A	
	Other	7.4%	C	
	Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres):			
	Batiks		A	
Other	5.6%	C		
Other:				
Batiks			A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	C	
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			
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.			
5801.10	- Of wool or fine animal hair - Of cotton:		A	
5801.21	-- Uncut weft pile fabrics: Impregnated, coated, covered or laminated with plastics, rubber or other substances Other: Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres) Other	5.6% 5.6% 3.7%	A C C C	
5801.22	-- Cut corduroy: Impregnated, coated, covered or laminated with plastics, rubber or other substances Other	 4.5%	 A C	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5801.23	-- Other weft pile fabrics: Impregnated, coated, covered or laminated with plastics, rubber or other substances Other	4.5%	A C	
5801.24	-- Warp pile fabrics, épinglé(uncut): Impregnated, coated, covered or laminated with plastics, rubber or other substances Other	3.7%	A C	
5801.25	-- Warp pile fabrics, cut: Impregnated, coated, covered or laminated with plastics, rubber or other substances Other	3.7%	A C	
5801.26	-- Chenille fabrics: With nonflammability prescribed by a Cabinet order, of a width of not less than 142cm Other: Impregnated, coated, covered or laminated with plastics, rubber or other substances Other	3.7%	A A C	
	- Of man-made fibres:			
5801.31	-- Uncut weft pile fabrics		A	
5801.32	-- Cut corduroy		A	
5801.33	-- Other weft pile fabrics		A	
5801.34	-- Warp pile fabrics, épinglé (uncut)		A	
5801.35	-- Warp pile fabrics, cut		A	
5801.36	-- Chenille fabrics		A	
5801.90	- Of other textile materials		A	
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.		A	
58.03	Gauze, other than narrow fabrics of heading 58.06.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.		A	
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.		A	
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).		A	
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.		A	
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.		A	
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.		A	
58.10	Embroidery in the piece, in strips or in motifs.		A	
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.		A	
	Impregnated, coated, covered or laminated with plastics, rubber or other substances		A	
	Other:			
	Of cotton	3.7% or 2.9%+1.01 yen/m ² , whichever is the greater	B5	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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 Other	6.7%	X B8	
6401.91	- Other footwear: -- Covering the knee	6.7%	B8	
6401.92	-- Covering the ankle but not covering the knee: Ski-boots Other	6.7%	X B8	
6401.99	-- Other	8%	B8	
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 and cross-country ski footwear Snowboard boots	8%	X B8	
6402.19	-- Other	6.7%	B8	

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%	B8	
6402.30	- Other footwear, incorporating a protective metal toe-cap	6.7%	B8	
	- Other footwear:			
6402.91	-- Covering the ankle	8%	B8	
6402.99	-- Other:			
	Shoes	8%	B8	
	Other	10%	B8	
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:			
	With outer soles of rubber, leather or composition leather	27%	B8	
	Other	30%	B8	
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe		E	28
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)		E	28
	Other:			
	Slippers		X	
	Other		E	28
6403.40	- Other footwear, incorporating a protective metal toe-cap		E	28
	- Other footwear with outer soles of leather:			
6403.51	-- Covering the ankle:			
	House footwear		E	28

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	
	Other		E	28
6403.59	-- Other:			
	Slippers or other house footwear:			
	Slippers	30%	B8	
	Other		E	28
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	
	Other		E	28
	- 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	27%	B8	
	Other		E	28
	Other:			
	Footwear for gymnastics, athletics or similar activities	30%	B8	
	Other		E	28
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		E	28
	Other:			
	Slippers or footwear for gymnastics, athletics or similar activities		X	
	Other		E	28

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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%	B8	
6404.19	-- Other:			
	With uppers containing furskin:			
	With the uppers of leather in part (excluding slippers)		E	28
	Other	30%	B8	
	Other:			
	"Jikatabi" or Canvas shoes	6.7%	B8	
	Other	8%	B8	
6404.20	- Footwear with outer soles of leather or composition leather:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)		E	28
	Other		X	
	With outer soles of leather (excluding footwear with uppers containing furskin):			
	Canvas shoes:			
	With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)		E	28
	Other		X	
	Other:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)		E	28
	Other		X	
	Other	6.7%	B8	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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)		E	28
	Other		X	
	With outer soles of rubber, plastics or composition leather and uppers of composition leather	8%	B8	
	Other	3.4%	B8	29
6405.20	- With uppers of textile materials	3.4%	B8	29
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)		E	28
	Other	30%	B8	
	Other:			
	With outer soles of leather:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics, or similar activities and slippers)		E	28
	Other	30%	B8	
	Other	8%	B8	
	Other	3.4%	B8	29
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6406.10	- Uppers and parts thereof, other than stiffeners: Of leather or containing furskin Other		X B8	
6406.20	- Outer soles and heels, of rubber or plastics - Other:	3.4%	B8	
6406.91	-- Of wood: Containing furskin Other		X B8	
6406.99	-- Of other materials: Of leather or containing furskin Other		X B8	
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			
7001.00	Cullet and other waste and scrap of glass; glass in the mass.		A	
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		A	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.		A	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		A	
7008.00	Multiple-walled insulating units of glass.		A	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.		A	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		A	
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		A	
7012.00	Glass inners for vacuum flasks or for other vacuum vessels.		A	
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		A	
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		A	
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		A	
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		A	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1mm in diameter.			
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8%	B8	30
7018.20	- Glass microspheres not exceeding 1mm in diameter		A	
7018.90	- Other:			
	Combined with precious metal or metal plated with precious metal	6.6%	B8	30
	Other		A	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		A	
7020.00	Other articles of glass		A	
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin		A	
Chapter 72	Iron and steel		A	
Chapter 73	Articles of iron or steel		A	
Chapter 74	Copper and articles thereof		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			
79.01	Unwrought zinc.			
	- Zinc, not alloyed:			
7901.11	-- Containing by weight 99.99% or more of zinc:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7901.12	Not more than 250 yen/kg in value for customs duty	1.72 yen/kg or (250 yen - the value for customs duty) × 0.4/kg, whichever is the less.	B5	
	More than 250 yen/kg in value for customs duty		A	
7901.20	-- Containing by weight less than 99.99% of zinc:			
	Not more than 250 yen/kg in value for customs duty	1.72 yen/kg or (250 yen - the value for customs duty) × 0.4/kg, whichever is the less.	B5	
	More than 250 yen/kg in value for customs duty		A	
	- Zinc alloys :			
7902.00	Containing by weight more than 3% of aluminium	1.72yen/kg	B5	
	Other:			
7903	Containing by weight not less than 95% of zinc	1.68yen/kg	B5	
	Other		A	
7904.00	Zinc waste and scrap.		A	
7905.00	Zinc dust, powders and flakes.		A	
7906.00	Zinc bars, rods, profiles and wire.		A	
7907.00	Zinc plates, sheets, strip and foil.		A	
7908.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
7909.00	Other articles of zinc.		A	
Chapter 80	Tin and articles thereof		A	
Chapter 81	Other base metals; cermets; articles thereof		A	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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:			
	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%	B8	
	Other	10%	B8	
	Other:			
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10%	B8	31
	Other		A	
91.14	Other clock or watch parts.		A	
Chapter 92	Musical instruments; parts and accessories of such articles		A	
Chapter 93	Arms and ammunition; parts and accessories thereof		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings			
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10	- Seats of a kind used for aircraft		A	
9401.20	- Seats of a kind used for motor vehicles		A	
9401.30	- Swivel seats with variable height adjustment		A	
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A	
9401.50	- Seats of cane, osier, bamboo or similar materials		A	
	- Other seats, with wooden frames :			
9401.61	-- Upholstered		A	
9401.69	-- Other		A	
	- Other seats, with metal frames :			
9401.71	-- Upholstered		A	
9401.79	-- Other		A	
9401.80	- Other seats		A	
9401.90	- Parts:			
	Of leather	3.8%	B8	32
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		A	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		A	
9406.00	Prefabricated buildings.		A	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof		A	
Chapter 96	Miscellaneous manufactured articles			
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		A	
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.	6.6%	B8	26
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	
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.		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	

