

Annex I
Referred to in Chapter 2

Schedules in relation to Article 15

Appendices 1 and 2 to this Annex are Schedules of Japan and Switzerland, respectively, in relation to Article 15.

Appendix 1

Section 1 Notes for the Schedule of Japan

1. For the purposes of Article 15, the following categories indicated in Column 4 in the Schedule of Japan in Section 2 shall apply:

- (a) customs duties on imports on originating products classified under the tariff lines indicated with "A" shall be eliminated, as from the date of entry into force of this Agreement;
- (b) customs duties on imports on originating products classified under the tariff lines indicated with "B3" shall be eliminated in four equal annual instalments from the Base Rate to free;
- (c) customs duties on imports on originating products classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual instalments from the Base Rate to free;
- (d) customs duties on imports on originating products classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual instalments from the Base Rate to free;
- (e) customs duties on imports on originating products classified under the tariff lines indicated with "B9" shall be eliminated in ten equal annual instalments from the Base Rate to free;
- (f) customs duties on imports on originating products classified under the tariff lines indicated with "B10" shall be eliminated in eleven equal annual instalments from the Base Rate to free;
- (g) customs duties on imports on originating products classified under the tariff lines indicated with "B12" shall be eliminated in thirteen equal annual instalments from the Base Rate to free;
- (h) customs duties on imports on originating products classified under the tariff lines indicated with "B15" shall be eliminated in sixteen equal annual instalments from the Base Rate to free;

- (i) customs duties on imports on originating products classified under the tariff lines indicated with "Pa" shall be applied at the rate of 6.3 per cent, as from the date of entry into force of this Agreement;
- (j) customs duties on imports on originating products classified under the tariff lines indicated with "Pb" shall be applied at the rate of 8.1 per cent, as from the date of entry into force of this Agreement;
- (k) customs duties on imports on originating products classified under the tariff lines indicated with "Pc" shall be applied at the rate of 8.5 per cent, as from the date of entry into force of this Agreement. For the purposes of paragraphs 2 and 9 of Article 20, the importing Party may increase the rate of customs duty on imports up to the level of the most-favoured-nation applied rate in effect on the day when the bilateral safeguard measure or the provisional bilateral safeguard measure is taken. On the request of either Party, the Parties shall negotiate on improving market access within the 24-month period from the date of entry into force of this Agreement;
- (l) customs duties on imports on originating products classified under the tariff lines indicated with "Pd" shall be applied at the rate of 9.6 per cent, as from the date of entry into force of this Agreement;
- (m) customs duties on imports on originating products classified under the tariff lines indicated with "Pe" shall be applied at the rate of 12.0 per cent, as from the date of entry into force of this Agreement;
- (n) customs duties on imports on originating products classified under the tariff lines indicated with "Pf" shall be applied at the rate of 12.6 per cent, as from the date of entry into force of this Agreement;
- (o) customs duties on imports on originating products classified under the tariff lines indicated with "Pg" shall be applied at the rate of 13.4 per cent, as from the date of entry into force of this Agreement;

- (p) customs duties on imports on originating products classified under the tariff lines indicated with "Ph" shall be applied at the rate of 17.0 per cent, as from the date of entry into force of this Agreement;
- (q) customs duties on imports on originating products classified under the tariff lines indicated with "Pi" shall be applied at the rate of 19.0 per cent, as from the date of entry into force of this Agreement;
- (r) customs duties on imports on originating products classified under the tariff lines indicated with "Pj" shall be applied at the rate of 20.0 per cent, as from the date of entry into force of this Agreement;
- (s) customs duties on imports on originating products classified under the tariff lines indicated with "Pk" shall be applied at the rate of 23.8 per cent, as from the date of entry into force of this Agreement;
- (t) customs duties on imports on originating products classified under the tariff lines indicated with "Pl" shall be applied at the rate of 27.2 per cent, as from the date of entry into force of this Agreement;
- (u) customs duties on imports on originating products classified under the tariff lines indicated with "Pm" shall be applied at the rate of 32.0 per cent, as from the date of entry into force of this Agreement;
- (v) customs duties on imports on originating products classified under the tariff lines indicated with "Pn" shall be reduced in eleven equal annual instalments from the Base Rate to the rate of 5.0 per cent;
- (w) customs duties on imports on originating products classified under the tariff lines indicated with "Q" shall be as provided for in the terms and conditions set out in the Note indicated in Column 5 in the Schedule of Japan in Section 2; and
- (x) the originating products classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) to (w).

2. The terms and conditions in the following notes indicated with (Qa) to (Qf) shall apply to originating products of Japan and Switzerland imported from the customs territory of Switzerland specified with the corresponding letter in Column 5 of the Schedule of Japan in Section 2.

- (Qa) (i) A tariff rate quota shall be applied in accordance with the following:
 - (A) The aggregate quota quantity for each year shall be as follows:
 - (aa) 2.0 metric tons for the first year;
 - (bb) 3.6 metric tons for the second year;
 - (cc) 5.2 metric tons for the third year;
 - (dd) 6.8 metric tons for the fourth year;
 - (ee) 8.4 metric tons for the fifth year; and
 - (ff) 10.0 metric tons for the sixth year and for each subsequent year.
 - (B) The in-quota rate of customs duty on imports shall be 80.75 yen per kilogram.
 - (C) For the purposes of subparagraphs (A) and (B), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (ii) The originating products classified under the tariff lines indicated with "(Qa)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(w).

- (Qb) (i) A tariff rate quota shall be applied in accordance with the following:
- (A) The aggregate quota quantity for each year shall be as follows:
- (aa) 600 metric tons for the first year;
 - (bb) 640 metric tons for the second year;
 - (cc) 680 metric tons for the third year;
 - (dd) 720 metric tons for the fourth year;
 - (ee) 760 metric tons for the fifth year;
 - (ff) 800 metric tons for the sixth year;
 - (gg) 840 metric tons for the seventh year;
 - (hh) 880 metric tons for the eighth year;
 - (ii) 920 metric tons for the ninth year;
 - (jj) 960 metric tons for the tenth year; and
 - (kk) 1,000 metric tons for the eleventh year and each subsequent year.
- (B) The in-quota rate of customs duty on imports shall be reduced in six equal annual instalments from 29.8 per cent to 14.9 per cent.

- (C) For the purposes of subparagraphs (A) and (B), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (ii) The originating products classified under the tariff lines indicated with "(Qb)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(w).
- (Qc) (i) A tariff rate quota shall be applied in accordance with the following:
 - (A) The aggregate quota quantity shall be 100 metric tons for each year.
 - (B) The in-quota rate of customs duty on imports shall be 20.0 per cent.
 - (C) For the purposes of subparagraphs (A) and (B), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (ii) The originating products classified under the tariff lines indicated with "(Qc)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(w).
- (Qd) (i) A tariff rate quota shall be applied in accordance with the following:
 - (A) The aggregate quota quantity shall be 5 metric tons for each year.
 - (B) The in-quota rate of customs duty on imports shall be free.

- (C) For the purposes of subparagraphs (A) and (B), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (ii) The originating products classified under the tariff lines indicated with "(Qd)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(w).
- (Qe) (i) A tariff rate quota shall be applied in accordance with the following:
 - (A) The total of aggregate quota quantity of the originating products classified under the tariff lines to be indicated with "(Qe)" in Column 5 of the Schedule of Japan in Section 2 shall be 1,500 metric tons for each year.
 - (B) The in-quota rate of customs duty on imports shall be 8.0 per cent.
 - (C) For the purposes of subparagraphs (A) and (B), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (ii) The originating products classified under the tariff lines indicated with "(Qe)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(w).
- (Qf) (i) A tariff rate quota shall be applied in accordance with the following:
 - (A) The aggregate quota quantity shall be 23 metric tons for each year.

- (B) The in-quota rate of customs duty on imports shall be 21.0 per cent.
 - (C) For the purposes of subparagraphs (A) and (B), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (ii) The originating products classified under the tariff lines indicated with "(Qf)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(w).

3. For the purposes of the elimination or reduction of customs duties on imports in accordance with this Appendix, any fraction of less than 0.1 of a percentage point shall be rounded to one decimal place (in the case of 0.05 per cent, the fraction is rounded to 0.1 per cent) in the cases of *ad valorem* duties, and any fraction smaller than 0.01 of the official monetary unit of Japan shall be rounded to two decimal places (in the case of 0.005, the fraction is rounded to 0.01) in the cases of specific duties. This shall not be applied to the case of customs duties on imports on originating products classified in HS 0703.10 derived from the difference between the value for customs duty and the value specified in Column 3 of the Schedule of Japan in Section 2.

4. The Schedule of Japan in Section 2 is made based on the Harmonized System, as amended on 1 January 2007.

5. For the purposes of this Appendix, Base Rate, as specified in Column 3 in the Schedule of Japan in Section 2 means only the starting point of equal annual instalments of elimination or reduction of customs duties on imports.

6. For the purposes of implementing equal annual instalments, the following shall apply:

- (a) The reduction for the first year shall take place on the date of entry into force of this Agreement; and
- (b) The subsequent annual reductions shall take place on 1 April of each following year.

7. For the purposes of this Appendix, "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

8. For the purposes of implementing tariff rate quota, where the first year is less than twelve months, the aggregate quota quantity for the first year set out in this Section shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0), provided that the unit specified in relevant notes in this Section shall be applied.

Section 2
Schedule of Japan

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0102.90	- Other: Buffaloes Other		A X	
01.03	Live swine.			
0103.10	- Pure-bred breeding animals - Other:		A	
0103.91	-- Weighing less than 50kg		X	
0103.92	-- Weighing 50kg or more		X	
01.04	Live sheep and goats.		A	
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		A	
01.06	Other live animals.		A	
Chapter 2	Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.		X	
02.02	Meat of bovine animals, frozen.		X	
02.03	Meat of swine, fresh, chilled or frozen. - Fresh or chilled:			
0203.11	-- Carcasses and half-carcasses: Of wild boars Other		A X	
0203.12	-- Hams, shoulders and cuts thereof, with bone in: Of wild boars Other		A X	
0203.19	-- Other: Of wild boars Other - Frozen:		A X	
0203.21	-- Carcasses and half-carcasses: Of wild boars		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other		X	
0203.22	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other		X	
0203.29	-- Other:			
	Of wild boars		A	
	Other		X	
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A	
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		A	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	- Of bovine animals, fresh or chilled		X	
	- Of bovine animals, frozen:			
0206.21	-- Tongues		X	
0206.22	-- Livers		X	
0206.29	-- Other		X	
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:			
	Of wild boars		A	
	Other		X	
0206.80	- Other, fresh or chilled		A	
0206.90	- Other, frozen		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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		X	
0207.12	-- Not cut in pieces, frozen		X	
0207.13	-- Cuts and offal, fresh or chilled		X	
0207.14	-- Cuts and offal, frozen:			
	Livers		A	
	Other		X	
	- Of turkeys:			
0207.24	-- Not cut in pieces, fresh or chilled		A	
0207.25	-- Not cut in pieces, frozen		A	
0207.26	-- Cuts and offal, fresh or chilled		A	
0207.27	-- Cuts and offal, frozen		A	
	- Of ducks, geese or guinea fowls:			
0207.32	-- Not cut in pieces, fresh or chilled:			
	Of ducks	9.6%	B10	
	Other		A	
0207.33	-- Not cut in pieces, frozen		A	
0207.34	-- Fatty livers, fresh or chilled		A	
0207.35	-- Other, fresh or chilled:			
	Of ducks	9.6%	B10	
	Other		A	
0207.36	-- Other, frozen		A	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0210.11	- Meat of swine: -- Hams, shoulders and cuts thereof, with bone in		X	
0210.12	-- Bellies (streaky) and cuts thereof		X	
0210.19	-- Other		X	
0210.20	- Meat of bovine animals		Q	(Qa)
	- Other, including edible flours and meals of meat or meat offal:			
0210.91	-- Of primates		A	
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	B10	
0210.93	-- Of reptiles (including snakes and turtles)		A	
0210.99	-- Other		X	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
0301.10	- Ornamental fish: Carp and gold-fish	3.5%	B10	
	Other		A	
	- Other live fish:			
0301.91	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>): Fry for fish culture		A	
	Other	3.5%	B10	
0301.92	-- Eels (<i>Anguilla spp.</i>): Fry for fish culture		A	
	Other		X	
0301.93	-- Carp: Fry for fish culture		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other	3.5%	B10	
0301.94	-- Bluefin tunas (<i>Thunnus thynnus</i>): Fry for fish culture		A	
	Other		X	
0301.95	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>): Fry for fish culture		A	
	Other		X	
0301.99	-- Other: Fry for fish culture		A	
	Other		X	
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>)		X	
0302.22	-- Plaice (<i>Pleuronectes platessa</i>)		X	
0302.23	-- Sole (<i>Solea spp.</i>)		X	
0302.29	-- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X	
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)		X	
0302.33	-- Skipjack or stripe-bellied bonito		X	
0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)		X	
0302.35	-- Bluefin tunas (<i>Thunnus thynnus</i>)		X	
0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X	
0302.39	-- Other		X	
0302.40	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes		X	
0302.50	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes		X	
	- Other fish, excluding livers and roes:			
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>		X	
	Other	3.5%	B10	
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)	3.5%	B10	
0302.63	-- Coalfish (<i>Pollachius virens</i>)	3.5%	B10	
0302.64	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X	
0302.65	-- Dogfish and other sharks	2.5%	B10	
0302.66	-- Eels (<i>Anguilla spp.</i>)	3.5%	B10	
0302.67	-- Swordfish (<i>Xiphias gladius</i>)		X	
0302.68	-- Toothfish (<i>Dissostichus spp.</i>)		X	
0302.69	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X	
	Other:			
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams	2%	B10	
	Other:			
	Fugu	3.5%	B10	
	Other		X	
0302.70	- Livers and roes:			
	Hard roes of Nishin (<i>Clupea spp.</i>)	5.6%	B10	
	Other		X	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)		X	
0303.19	-- Other		X	
	- Other salmonidae, excluding livers and roes:			
0303.21	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		X	
0303.22	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		X	
0303.29	-- Other		X	
	- 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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0303.31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		X	
0303.32	-- Plaice (<i>Pleuronectes platessa</i>)		X	
0303.33	-- Sole (<i>Solea spp.</i>)		X	
0303.39	-- Other		X	
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X	
0303.42	-- Yellowfin tunas (<i>Thunnus albacares</i>)		X	
0303.43	-- Skipjack or stripe-bellied bonito		X	
0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)		X	
0303.45	-- Bluefin tunas (<i>Thunnus thynnus</i>)		X	
0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X	
0303.49	-- Other		X	
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:			
0303.51	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		X	
0303.52	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		X	
	- Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp.</i>), excluding livers and roes:			
0303.61	-- Swordfish (<i>Xiphias gladius</i>)		X	
0303.62	-- Toothfish (<i>Dissostichus spp.</i>)		X	
	- Other fish, excluding livers and roes:			
0303.71	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):			
	Of <i>Sardinops spp.</i>		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other	3.5%	B10	
0303.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)	3.5%	B10	
0303.73	-- Coalfish (<i>Pollachius virens</i>)	3.5%	B10	
0303.74	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X	
0303.75	-- Dogfish and other sharks	2.5%	B10	
0303.76	-- Eels (<i>Anguilla spp.</i>)	3.5%	B10	
0303.77	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	3.5%	B10	
0303.78	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>):			
	Of <i>Merluccius spp.</i>		X	
	Of <i>Urophycis spp.</i>	3.5%	B10	
0303.79	-- Other:			
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> and <i>Theragra spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X	
	Other:			
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams	2%	B10	
	Shishamo	2.8%	B10	
	Other:			
	Fugu and sable fish	3.5%	B10	
	Other		X	
0303.80	- Livers and roes:			
	Hard roes of Nishin (<i>Clupea spp.</i>)	4%	B10	
	Other		X	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	- Fresh or chilled:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0304.11	-- Swordfish (<i>Xiphias gladius</i>)		X	
0304.12	-- Toothfish (<i>Dissostichus spp.</i>)		X	
0304.19	-- Other:			
	Fillets		X	
	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:			
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams	2%	B10	
	Dogfish and other sharks	2.5%	B10	
	Other		X	
	- Frozen fillets:			
0304.21	-- Swordfish (<i>Xiphias gladius</i>)		X	
0304.22	-- Toothfish (<i>Dissostichus spp.</i>)		X	
0304.29	-- 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:			
	Tunas (of the genus <i>Thunnus</i>), billfish and salmonidae		X	
	Other	3.5%	B10	
	- Other:			
0304.91	-- Swordfish (<i>Xiphias gladius</i>)		X	
0304.92	-- Toothfish (<i>Dissostichus spp.</i>)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0304.99	-- Other: Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>) Other: Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams Dogfish and other sharks Shishamo Other: Fugu Other		X	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10	- Flours, meals and pellets of fish, fit for human consumption		X	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine: Hard roes of Nishin (<i>Clupea spp.</i>) other than Nishin roes on the tangles Hard roes of Salmonidae and of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) Nishin roes on the tangles Other	8.4% 10%	B10 X B10 A	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked: Salmonidae Other:		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X	
	Other	10.5%	B10	
	- Smoked fish, including fillets:			
0305.41	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		X	
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	B10	
0305.49	-- Other	10%	B10	
	- 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		X	
	- Fish, salted but not dried or smoked and fish in brine:			
0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		X	
0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		X	
0305.63	-- Anchovies (<i>Engraulis spp.</i>)		X	
0305.69	-- Other		X	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
	- Frozen:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0306.11	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)		A	
0306.12	-- Lobsters (<i>Homarus spp.</i>)		A	
0306.13	-- Shrimps and prawns		A	
0306.14	-- Crabs:			
	Swimming crabs (<i>Portunus spp.</i>)	4%	B10	
	Other		X	
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	Ebi		A	
	Other	7%	B10	
	- Not frozen:			
0306.21	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):			
	Live, fresh or chilled		A	
	Other	5%	B10	
0306.22	-- Lobsters (<i>Homarus spp.</i>):			
	Live, fresh or chilled		A	
	Other	5%	B10	
0306.23	-- Shrimps and prawns:			
	Live, fresh or chilled		A	
	Other	5%	B10	
0306.24	-- Crabs		X	
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	Live, fresh or chilled:			
	Ebi		A	
	Other	7%	B10	
	Other:			
	Ebi	5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other	10%	B10	
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		X	
	- 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</i> spp., <i>Perna</i> spp.):			
0307.31	-- Live, fresh or chilled		X	
0307.39	-- Other		X	
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):			
0307.41	-- Live, fresh or chilled		X	
0307.49	-- Other		X	
	- Octopus (<i>Octopus</i> spp.):			
0307.51	-- Live, fresh or chilled		X	
0307.59	-- Other:			
	Frozen	7%	B10	
	Other	10%	B10	
0307.60	- Snails, other than sea snails:			
	Live, fresh, chilled or frozen	7%	B10	
	Other	10%	B10	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0307.99	Live aquatic invertebrates other than crustaceans or molluscs		A	
	Adductors of shellfish, cuttle fish and squid		X	
	Other:			
	Hard clam		X	
	Other:			
	Akagai ((bloody clam), live), sea urchins and abalone		X	
	Jellyfish	7%	B10	
	Other:			
	Baby clam and fresh water clam		X	
	Other:			
	Molluscs		X	
	Other	7%	B10	
	-- Other:			
	Frozen:			
Sea urchins, jellyfish and sea cucumbers:				
Sea urchins		X		
Other	7%	B10		
Other		X		
Other:				
Sea urchins, jellyfish and sea cucumbers:				
Sea urchins		X		
Other	7%	B10		
Other		X		
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	- Egg yolks:			
0408.11	-- Dried	18.8%	B15	
0408.19	-- Other	20% or 48 yen/kg, whichever is the greater	B15	
	- Other:			
0408.91	-- Dried	21.3%	B15	
0408.99	-- Other	21.3% or 51 yen/kg, whichever is the greater	B15	
0409.00	Natural honey.		X	
0410.00	Edible products of animal origin, not elsewhere specified or included.		A	
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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	
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	
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.		A	
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:			
	Fish waste, fertile fish eggs for hatching and artemia salina's eggs		A	
	Other		X	
0511.99	-- Other		A	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A	
Chapter 7	Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.		A	
0702.00	Tomatoes, fresh or chilled.	3%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	Onions:			
	Not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	B15	
	More than 73.70 yen/kg in value for customs duty		A	
	Shallots		A	
0703.20	- Garlic	3%	B7	
0703.90	- Leeks and other alliaceous vegetables:			
	Welsh onions (<i>Allium fistulosum</i> L.)	3%	B10	
	Other		A	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10	- Cauliflowers and headed broccoli		A	
0704.20	- Brussels sprouts		A	
0704.90	- Other:			
	Broccoli		A	
	Other	3%	B10	
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
	- Lettuce:			
0705.11	-- Cabbage lettuce (head lettuce)	3%	B10	
0705.19	-- Other	3%	B10	
	- Chicory:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0705.21	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)		A	
0705.29	-- Other		A	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10	- Carrots and turnips	3%	B10	
0706.90	- Other:			
	Burdock		A	
	Other	3%	B10	
0707.00	Cucumbers and gherkins, fresh or chilled.	3%	B10	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A	
07.09	Other vegetables, fresh or chilled.			
0709.20	- Asparagus		A	
0709.30	- Aubergines (egg-plants)	3%	B10	
0709.40	- Celery other than celeriac		A	
	- Mushrooms and truffles:			
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A	
0709.59	-- Other:			
	Shiitake mushrooms		X	
	Other		A	
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	3%	B10	
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3%	B10	
0709.90	- Other:			
	Sweet corn	6%	B10	
	Other		A	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes	8.5%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas (<i>Pisum sativum</i>)	8.5%	B10	
0710.22	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	8.5%	B10	
0710.29	-- Other:			
	Green soya beans	6%	B10	
	Other	8.5%	B10	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B10	
0710.40	- Sweet corn	10.6%	B7	
0710.80	- Other vegetables:			
	Burdock	12%	B10	
	Other	6%	B10	
0710.90	- Mixtures of vegetables:			
	Chiefly consisting of sweet corn	10.6%	B7	
	Other	6%	B5	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives	9%	B10	
0711.40	- Cucumbers and gherkins	9%	B10	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B10	
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables:			
	Aubergines (egg-plants), weighing not more than 20g per piece, scallion and bracken:			
	Aubergines (egg-plants)	6%	B15	
	Scallion and bracken	6%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Burdock	12%	B10	
	Other:			
	Aubergines (egg-plants)	9%	B15	
	Other	9%	B10	
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	- Onions	9%	B15	
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	9%	B10	
0712.32	-- Wood ears (<i>Auricularia spp.</i>)		A	
0712.33	-- Jelly fungi (<i>Tremella spp.</i>)		A	
0712.39	-- Other:			
	Shiitake mushrooms		X	
	Other		A	
0712.90	- Other vegetables; mixtures of vegetables:			
	Sweet corn:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other	9 yen/kg	B5	
	Other:			
	Potatoes whether or not cut or sliced but not further prepared	12.8%	B10	
	Other:			
	Bamboo shoots	9%	B7	
	Other:			
	Osmund and dried gourd shavings	9%	B7	
	Other	9%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A	
	Other		X	
	Other: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A	
	Other	9%	B10	
0714.20	- Sweet potatoes:			
	Frozen	12%	B15	
	Other	12.8%	B15	
0714.90	- Other:			
	Frozen:			
	Taros	10%	B10	
	Other	12%	B10	
	Other	9%	B10	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons			
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		A	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds:			
0802.11	-- In shell		A	
0802.12	-- Shelled		A	
	- Hazelnuts or filberts (<i>Corylus spp.</i>):			
0802.21	-- In shell		A	
0802.22	-- Shelled		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	- Walnuts:			
0802.31	-- In shell	10%	B10	
0802.32	-- Shelled	10%	B10	
0802.40	- Chestnuts (<i>Castanea spp.</i>)	9.6%	B15	
0802.50	- Pistachios		A	
0802.60	- Macadamia nuts		A	
0802.90	- Other:			
	Betel nuts and pecans		A	
	Other	12%	B10	
0803.00	Bananas, including plantains, fresh or dried:			
	Fresh		X	
	Dried		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	- Dates		A	
0804.20	- Figs	6%	B10	
0804.30	- Pineapples		X	
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges		X	
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		X	
0805.40	- Grapefruit, including pomelos	10%	B10	
0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)		A	
0805.90	- Other:			
	Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
08.06	Grapes, fresh or dried.			
0806.10	- Fresh:			
	If imported during the period from 1 March to 31 October	17%	B15	
	If imported during the period from 1 November to the last day of February	7.8%	B10	
0806.20	- Dried		A	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11	-- Watermelons	6%	B10	
0807.19	-- Other	6%	B10	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples	17%	B10	
0808.20	- Pears and quinces	4.8%	B10	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B10	
0809.20	- Cherries	8.5%	B10	
0809.30	- Peaches, including nectarines	6%	B10	
0809.40	- Plums and sloes	6%	B10	
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B10	
0810.20	- Raspberries, blackberries, mulberries and loganberries		A	
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		A	
0810.50	- Kiwifruit	6.4%	B10	
0810.60	- Durians		A	
0810.90	- Other:			
	Rambutan, passion-fruit, litchi and carambola (star-fruit)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other:			
	Black, white or red currants and gooseberries		A	
	Other		X	
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%	B10	
	Other	12%	B10	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A	
0811.90	- Other:			
	Containing added sugar:			
	Pineapples		X	
	Berries		A	
	Sour cherries	13.8%	B10	
	Peaches and pears	7%	B10	
	Other	12%	B10	
	Other:			
	Pineapples		X	
	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, litchi, berries and camucamu		A	
	Peaches and pears	7%	B10	
	Other	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10	- Cherries	17%	B15	
0812.90	- Other:			
	Bananas and oranges		X	
	Grapefruit, including pomelos	10%	B10	
	Other:			
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A	
	Chestnuts	9.6%	B15	
	Other:			
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		X	
	Other	12%	B10	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10	- Apricots	9%	B7	
0813.20	- Prunes		A	
0813.30	- Apples	9%	B7	
0813.40	- Other fruit:			
	Berries, papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambooo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi and kehapi		A	
	Persimmons, dried	9%	B7	
	Other	9%	B5	
0813.50	- Mixtures of nuts or dried fruits of this Chapter:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts) or dried fruits of subheadings 0813.10 to 0813.40		A	
	Other	12%	B10	
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		A	
Chapter 9	Coffee, tea, maté and spices			
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	12%	B3	
0901.22	-- Decaffeinated	12%	B3	
0901.90	- Other		A	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	17%	B15	
0902.20	- Other green tea (not fermented):			
	Waste, unfit for beverage		A	
	Other	17%	B15	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg:			
	Black tea	12%	B10	
	Other	17%	B15	
0902.40	- Other black tea (fermented) and other partly fermented tea:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Waste, unfit for beverage		A	
	Other:			
	Black tea		A	
	Other	17%	B15	
0903.00	Maté.	12%	B10	
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .		A	
0905.00	Vanilla.		A	
09.06	Cinnamon and cinnamon-tree flowers.		A	
0907.00	Cloves (whole fruit, cloves and stems).		A	
09.08	Nutmeg, mace and cardamoms.		A	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
0910.10	- Ginger:			
	Provisionally preserved in brine, in sulphur water or in other preservative solutions	9%	B10	
	Other		A	
0910.20	- Saffron		A	
0910.30	- Turmeric (curcuma)		A	
	- Other spices:			
0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter		A	
0910.99	-- Other:			
	Curry	7.2%	B10	
	Other		A	
Chapter 10	Cereals			
10.01	Wheat and meslin.		X	
1002.00	Rye.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1003.00	Barley.		X	
1004.00	Oats.		A	
10.05	Maize (corn).			
1005.10	- Seed:		A	
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other	9 yen/kg	B10	
1005.90	- Other:			
	Popcorn, corn which is explosive with heating under normal air pressure		A	
	Other:			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A	
	Other		X	
10.06	Rice.		X	
1007.00	Grain sorghum.		A	
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10	- Buckwheat:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other	9%	B10	
1008.20	- Millet		A	
1008.30	- Canary seed		A	
1008.90	- Other cereals:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other:			
	Triticale		X	
	Other		A	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
1101.00	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.			
1102.10	- Rye flour	15%	B10	
1102.20	- Maize (corn) flour		X	
1102.90	- Other:			
	Barley flour, triticale flour and rice flour		X	
	Other	21.3%	B10	
11.03	Cereal groats, meal and pellets.			
	- Groats and meal:			
1103.11	-- Of wheat		X	
1103.13	-- Of maize (corn)		X	
1103.19	-- Of other cereals:			
	Of barley, triticale or rice		X	
	Of oats	12%	B10	
	Other	17%	B10	
1103.20	- Pellets:			
	Of wheat, rice, barley or triticale		X	
	Of oats	12%	B10	
	Of maize (corn)	21.3%	B10	
	Other	17%	B10	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
	- Rolled or flaked grains:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1104.12	-- Of oats	12%	B10	
1104.19	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Of maize (corn)	21.3%	B10	
	Other	17%	B10	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats	12%	B10	
1104.23	-- Of maize (corn):			
	Intended for use in the manufacture of cornflakes	16.2%	B10	
	Other	18%	B10	
1104.29	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Other	17%	B10	
1104.30	- Germ of cereals, whole, rolled, flaked or ground		X	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	B15	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10	- Of the dried leguminous vegetables of heading 07.13		X	
1106.20	- Of sago or of roots or tubers of heading 07.14:			
	Of manioc:			
	For feeding purposes		A	
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.			
	Other		X	
	Other	21.3%	B15	
1106.30	- Of the products of Chapter 8:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Flour, meal and powder of bananas: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other Other	15% 15%	A B10 B10	
11.07	Malt, whether or not roasted.		X	
11.08	Starches; inulin.		X	
1109.00	Wheat gluten, whether or not dried.		X	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
1201.00	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 authority. Other		A X	
1202.20	- Shelled, whether or not broken: For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority. Other		A X	
1203.00	Copra.		A	
1204.00	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1206.00	Sunflower seeds, whether or not broken.		A	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A	
12.09	Seeds, fruit and spores, of a kind used for sowing.		A	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		A	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		A	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.20	- Seaweeds and other algae:			
	Edible seaweeds and other algae, fresh, chilled, frozen or dried		X	
	Other:			
	<i>Gloiopeltis spp.</i> , <i>Porphyra spp.</i> , <i>Enteromorpha spp.</i> , <i>Monostroma spp.</i> , <i>Kjellmaniella spp.</i> or <i>Laminaria spp.</i> :			
	Of <i>Gloiopeltis spp.</i>		A	
	Other	3.5%	B10	
	Other		A	
	- Other:			
1212.91	-- Sugar beet		A	
1212.99	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Tubers of konnyaku (<i>Amorphophalus</i>), whether or not cut, dried or powdered		X	
	Other		A	
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		A	
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		A	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts			
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		A	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	- Vegetable saps and extracts:			
1302.11	-- Opium		A	
1302.12	-- Of liquorice		A	
1302.13	-- Of hops		A	
1302.19	-- Other:			
	Bases for beverage:			
	Obtained from a single material of vegetable origin	10%	B7	
	Other	16.5%	B15	
	Other:			
	Pyrethrum extract	6%	B7	
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A	
1302.39	-- Other		A	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included			
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10	- Bamboos		A	
1401.20	- Rattans		A	
1401.90	- Other: Rushes, Shichittoi (<i>Cyperus tegetiformis</i>) and wanguru (<i>Cyperus exaltatus</i>) Other	8.5%	B10 A	
14.04	Vegetable products not elsewhere specified or included.		A	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03: Pig fat: Of an acid value exceeding 1.3 Other Other	6.4%	A X B10	
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1504.10	- Fish-liver oils and their fractions	3.5%	B10	
1504.20	- Fats and oils and their fractions, of fish, other than liver oils	7% or 4.20 yen/kg, whichever is the greater	B10	
1504.30	- Fats and oils and their fractions, of marine mammals:			
	Whale oil		A	
	Other	3.5%	B10	
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	B10	
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.		A	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512.11	-- Crude oil		X	
1512.19	-- Other		X	
	- Cotton-seed oil and its fractions:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1512.21	-- Crude oil, whether or not gossypol has been removed: Used for the manufacture of canned fish or shellfish for export Other		A X	
1512.29	-- Other: Used for the manufacture of canned fish or shellfish for export Other		A X	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		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 - Maize (corn) oil and its fractions:		X	
1515.21	-- Crude oil		X	
1515.29	-- Other		X	
1515.30	- Castor oil and its fractions		A	
1515.50	- Sesame oil and its fractions		X	
1515.90	- Other: Oiticica oil, tung oil, camellia oil, urushi wax, Haze wax, jojoba oil and their fractions Other		A X	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10	- Margarine, excluding liquid margarine		X	
1517.90	- Other:			
	Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared:			
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A	
	Other	6.4%	B10	
	Mixtures of 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, not otherwise prepared:			
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A	
	Other		X	
	Oils of a kind used as mould release	2.9%	B10	
	Other		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.		A	
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	- Vegetable waxes		A	
1521.90	- Other:			
	Beeswax		X	
	Other		A	
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		X	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations		X	
1602.20	- Of liver of any animal		X	
	- Of poultry of heading 01.05:			
1602.31	-- Of turkeys:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other		A	
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1602.39	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other	6%	B10	
	- Of swine:			
1602.41	-- Hams and cuts thereof		X	
1602.42	-- Shoulders and cuts thereof		X	
1602.49	-- Other, including mixtures:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1602.50	- Of bovine animals:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1602.90	- Other, including preparations of blood of any animal:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.		X	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		X	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab		X	
1605.20	- Shrimps and prawns:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	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:			
	Simply boiled in water or in brine; chilled or frozen, after simply boiled in water or in brine		X	
	Other	4.8%	B10	
	Other:			
	Containing rice		X	
	Other	5.3%	B10	
1605.30	- Lobster		X	
1605.40	- Other crustaceans:			
	Ebi		X	
	Other	9.6%	B10	
1605.90	- Other:			
	Smoked		X	
	Other:			
	Cuttle fish, squid and jellyfish:			
	Cuttle fish and squid		X	
	Jellyfish	10%	B10	
	Other		X	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		X	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	- Lactose and lactose syrup:			
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A	
1702.19	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1702.20	- Maple sugar and maple syrup		X	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		X	
1702.50	- Chemically pure fructose		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:			
	Sugar, sugar syrup, artificial honey and caramel		X	
	Hi-test molasses:			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B10	
	Other		X	
	Other		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	3%	B10	
	Other:			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1703.90	Other - Other: Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order Other: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.	3%	X B10 A	
17.04	Other Sugar confectionery (including white chocolate), not containing cocoa.		X	
1704.10	- Chewing gum, whether or not sugar-coated		X	
1704.90	- Other: Liquorice extract, not put up as confectionery Other: Candies and caramels Other		A X Q	(Qc)
Chapter 18	Cocoa and cocoa preparations			
1801.00	Cocoa beans, whole or broken, raw or roasted.		A	
1802.00	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.			
1803.10	- Not defatted	5%	B7	
1803.20	- Wholly or partly defatted	10%	B7	
1804.00	Cocoa butter, fat and oil.		A	
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	12.9%	B7	
18.06	Chocolate and other food preparations containing cocoa.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1806.10	- Cocoa powder, containing added sugar or other sweetening matter:			
	Containing added sugar		X	
	Other	15%	B10	
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg:			
	Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers		X	
	Other:			
	Containing added sugar		Pi	
	Other		Ph	
	Other:			
	Containing added sugar:			
	Chewing gum and other sugar confectionary; preparations in blocks, slabs, bars and paste:			
	Chewing gum and other sugar confectionary; foods, the largest single ingredient of which is sugar by weight		X	
	Other		Pk	
	Other		X	
	Other		Q	(Qd)
	- Other, in blocks, slabs or bars:			
1806.31	-- Filled		Q	(Qe)
1806.32	-- Not filled:			
	Chocolate confectionery		Q	(Qe)
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
1806.90	<p>- Other:</p> <p>Chocolate confectionery</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:</p> <p>Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers</p> <p>Other:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other:</p> <p>Containing added sugar</p> <p>Other</p>		<p>Q</p> <p>X</p> <p>Pi</p> <p>Ph</p> <p>X</p> <p>Ph</p>	(Qe)
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products			
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		X	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		X	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products: Breakfast cereals other than obtained by merely swelling or roasting of rice, wheat, triticale or barley Other		Pb X	
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		X	
1904.30	- Bulgur wheat		X	
1904.90	- Other		X	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10	- Crispbread		X	
1905.20	- Gingerbread and the like - Sweet biscuits; waffles and wafers:		X	
1905.31	-- Sweet biscuits		X	
1905.32	-- Waffles and wafers		Pf	
1905.40	- Rusks, toasted bread and similar toasted products		Pa	
1905.90	- Other: Bread, ship's biscuits, and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	<p>Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p> <p>Other:</p> <p>Containing added sugar:</p> <p>Arare, Sembei, similar rice products, biscuits, cookies and crackers</p> <p>Crisp savoury food products, made from a dough based on potato powder</p> <p>Other</p> <p>Other:</p> <p>Arare, Sembei, similar rice products, biscuits, cookies and crackers</p> <p>Crisp savoury food products, made from a dough based on potato powder</p> <p>Other</p>	<p>9%</p> <p>9%</p> <p>9%</p>	<p>X</p> <p>X</p> <p>B10</p> <p>X</p> <p>X</p> <p>B10</p> <p>X</p>	
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	15%	B10	
	Other	12%	B10	
2001.90	- Other:			
	Containing added sugar:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Sweet corn	10.5%	B10	
	Young corncobs	16.8%	B15	
	Other	15%	B10	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	7.5%	B10	
	Young corncobs	15%	B10	
	Other:			
	Ginger		X	
	Other	12%	B10	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	9%	B15	
2002.90	- Other:			
	Containing added sugar	13.4%	B15	
	Other:			
	Tomato purée and tomato paste		X	
	Other	9%	B10	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus <i>Agaricus</i> :			
	Containing added sugar		A	
	Other:			
	In airtight containers not more than 10kg each including container:			
	French mushrooms	13.6%	B10	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other		A	
2003.20	- Truffles		A	
2003.90	- Other		A	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10	- Potatoes:			
	Cooked, not otherwise prepared	8.5%	B15	
	Other:			
	Mashed potatoes	13.6%	B10	
	Other	9%	B15	
2004.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Sweet corn	10.5%	B10	
	Other		X	
	Other:			
	Asparagus and leguminous vegetables:			
	Asparagus	17%	B15	
	Leguminous vegetables		X	
	Bamboo shoots	13.6%	B10	
	Sweet corn	7.5%	B10	
	Young corncobs	15%	B10	
	Other	9%	B10	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10	- Homogenised vegetables:			
	Containing added sugar	16.8%	B15	
	Other	12%	B10	
2005.20	- Potatoes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Mashed potatoes and potato flakes	13.6%	B10	
	Other:			
	In airtight containers not more than 10kg each including container	12%	B10	
	Other	9%	B7	
2005.40	- Peas (<i>Pisum sativum</i>):			
	Containing added sugar		X	
	Other:			
	In airtight containers not more than 10kg each including container:			
	Unshelled	12%	B10	
	Other	15%	B10	
	Other:			
	Unshelled	9%	B10	
	Other	13.6%	B10	
	- Beans (<i>Vigna spp., Phaseolus spp.</i>):			
2005.51	-- Beans, shelled:			
	Containing added sugar:			
	In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10	
	Other		X	
	Other		X	
2005.59	-- Other:			
	Containing added sugar		X	
	Other:			
	In airtight containers not more than 10kg each including container	12%	B10	
	Other	9%	B10	
2005.60	- Asparagus:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	In airtight containers not more than 10kg each including container	16%	B15	
	Other	12%	B10	
2005.70	- Olives		A	
2005.80	- Sweet corn (<i>Zea mays var. saccharata</i>):			
	Containing added sugar	14.9%	B10	
	Other	10%	B10	
	- Other vegetables and mixtures of vegetables:			
2005.91	-- Bamboo shoots:			
	Containing added sugar		X	
	Other	13.6%	B10	
2005.99	-- Other:			
	Containing added sugar:			
	Leguminous vegetables (podded out):			
	In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10	
	Other		X	
	Other		X	
	Other:		X	
	Young corncobs	15%	B10	
	Leguminous vegetables (podded out)		X	
	Sauerkraut	12%	B10	
	Other:			
	In airtight containers not more than 10kg each including containers:			
	Garlic powder	9.6%	B15	
	Other	12%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Garlic powder	10.5%	B15	
	Other	9%	B10	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
	Marrons glacé	12.6%	B15	
	Other	18%	B10	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10	- Homogenised preparations:			
	Containing added sugar	34%	B15	
	Other	21.3%	B15	
	- Other:			
2007.91	-- Citrus fruit:			
	Jams, fruit jellies and marmalades:			
	Containing added sugar		Pg	
	Other		Pd	
	Fruit purée and fruit pastes:			
	Containing added sugar		Pl	
	Other		Ph	
2007.99	-- Other:			
	Jams and fruit jellies:			
	Containing added sugar	16.8%	B10	
	Other	12%	B10	
	Other:			
	Containing added sugar:			
	Fruit purée and fruit pastes		Pl	
	Other		Pm	
	Other:			
	Fruit purée and fruit pastes		Ph	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other		Pj	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	-- Ground-nuts:			
	Containing added sugar:			
	Peanut butter	12%	B10	
	Other		X	
	Other:			
	Peanut butter	10%	B10	
	Other		X	
2008.19	-- Other, including mixtures:			
	Containing added sugar:			
	In pulp form	21%	B10	
	Other:			
	Cashew nuts and other roasted nuts	11%	B7	
	Other:			
	Chestnuts (in airtight containers not more than 10kg each including container), not roasted	16.8%	B15	
	Other	16.8%	B10	
	Other:			
	In pulp form		A	
	Other:			
	Roasted almonds, macadamia nuts, roasted pecan, cashew nuts, coconuts, Brazil nuts, paradise nuts and hazel nuts		A	
	Gingko nuts	12%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Roasted		A	
	Other	12%	B10	
2008.20	- Pineapples		X	
2008.30	- Citrus fruit		X	
2008.40	- Pears:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	15%	B10	
	Other	21%	B15	
	Other:			
	In airtight containers	10.8%	B10	
	Other	15%	B10	
	Other:			
	In pulp form:			
	In airtight containers	12%	B10	
	Other	15%	B10	
	Other:			
	In airtight containers	9%	B10	
	Other	10.8%	B10	
2008.50	- Apricots:			
	Containing added sugar	15%	B10	
	Other	12%	B10	
2008.60	- Cherries:			
	Containing added sugar	15%	B10	
	Other	12%	B10	
2008.70	- Peaches, including nectarines:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	21.3%	B15	
	Other	29.8%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other:			
	In airtight containers:			
	Not less than 2kg each including container	6.7%	B10	
	Other	8%	B10	
	Other	13.4%	B10	
	Other:			
	In pulp form:			
	In airtight containers	17%	B10	
	Other	21.3%	B10	
	Other:			
	In airtight containers	6.7%	B10	
	Other	9.6%	B10	
2008.80	- Strawberries:			
	Containing added sugar:			
	In pulp form	21%	B15	
	Other	11%	B10	
	Other:			
	In pulp form	15%	B10	
	Other	12%	B10	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	15%	B10	
2008.92	-- Mixtures:			
	Mixed fruit, fruit salad and fruit cocktail:			
	Containing added sugar	6%	B5	
	Other		A	
	Other:			
	Containing added sugar:			
	In pulp form	29.8%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
2008.99	Other	23.8%	B10	
	Other:			
	In pulp form	21.3%	B15	
	Other	17%	B10	
	-- Other:			
	Ume (fruit of Mume plum)	12%	B10	
	Other:			
	Containing added sugar:			
	In pulp form:			
	Bananas and avocados	21%	B10	
	Other	29.8%	B15	
	Other:			
	Berries and prunes	11%	B7	
	Bananas, avocados, mangoes, guavas and mangosteens:			
	In airtight containers	11%	B7	
	Other	11%	B10	
	Other:			
	DURIANS, rambutan, passion-fruit, litchi and carambola (star-fruit)	14%	B10	
	Other	16.8%	B15	
	Other:			
In pulp form:				
Bananas, avocados, prunes, mangoes, guavas and mangosteens	15%	B10		
Camucamu		A		
Other	21.3%	B15		
Other:				
Prunes, bananas, avocados, mangoes, guavas and mangosteens		A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Frozen taros	10%	B7	
	Other:			
	Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn (corn which is explosive with heating under normal air pressure)		A	
	Sweetpotatoes, whole or in pieces, dried after simply steamed or boiled in water	12%	B15	
	Other	12%	B7	
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:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	21.3%	B15	
	Other	25.5%	B15	
2009.12	-- Not frozen, of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	21.3%	B15	
	Other	25.5%	B15	
2009.19	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	21.3%	B15	
	Other	25.5%	B15	
	- Grapefruit (including pomelo) 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%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B15	
	Other	25.5%	B15	
2009.29	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B15	
	Other	25.5%	B15	
	- Juice of any other single citrus fruit:			
2009.31	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B10	
	Other	19.1%	B15	
	Other	25.5%	B15	
2009.39	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B10	
	Other	19.1%	B15	
	Other	25.5%	B15	
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20		X	
2009.49	-- Other		X	
2009.50	- Tomato juice		X	
	- Grape juice (including grape must):			
2009.61	-- Of a Brix value not exceeding 30:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other	19.1%	B15	
2009.69	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B15	
	Other	25.5%	B15	
	- Apple juice:			
2009.71	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	34% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B15	
	Other	29.8%	B15	
2009.79	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	34% or 23 yen/kg, whichever is the greater		B15
	Other:			
	Not more than 10% by weight of sucrose	19.1%		B15
	Other	29.8%		B15
2009.80	- Juice of any other single fruit or vegetable:			
	Fruit juices:			
	Containing added sugar:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
2009.90	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose:			
	Prune juice	14.4%	B10	
	Other	19.1%	B15	
	Other	25.5%	B15	
	Vegetable juices:			
	Containing added sugar	8.1%	B7	
	Other:			
	In airtight containers	9%	B7	
	Other	7.2%	B7	
	- Mixtures of juices:			
	Mixtures of fruit juices:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
Other:				
Not more than 10% by weight of sucrose	19.1%	B15		
Other	25.5%	B15		
Mixtures of vegetable juices:				
Containing added sugar	8.1%	B5		
Other	5.4%	B5		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
Chapter 21	Miscellaneous edible preparations			
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11	-- Extracts, essences and concentrates:			
	Containing added sugar		X	
	Other		A	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:			
	Preparations with a basis of extracts, essences or concentrates:			
	Containing added sugar		X	
	Other		A	
	Preparations with a basis of coffee:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other:			
	Containing added sugar		X	
	Other	15%	B10	
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:			
	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:			
	Instant tea		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other	8%	B10	
	Preparations with a basis of tea or maté:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other:			
	Containing added sugar		X	
	Other	15%	B10	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6%	B5	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts		X	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	
2102.30	- Prepared baking powders		A	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce	7.2%	B7	
2103.20	- Tomato ketchup and other tomato sauces		X	
2103.30	- Mustard flour and meal and prepared mustard:			
	Put up in containers for retail sale	9%	B10	
	Other	7.5%	B10	
2103.90	- Other:			
	Sauces:			
	Mayonnaise, French dressings and salad dressings		X	
	Other	7.2%	B5	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Instant curry and other curry preparations	7.2%	B5	
	Other:			
	Consisting chiefly of sodiumglutamate	9.6%	B5	
	Other	10.5%	B7	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor:			
	Of vegetable, in airtight containers	7%	B5	
	Other	8.4%	B5	
2104.20	- Homogenised composite food preparations	12%	B10	
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:			
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter; excluding protein concentrates containing not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500g each excluding container		X	
	Other:			
	Containing added sugar		X	
	Other:			
	Vegetable protein:			
	Protein concentrates containing not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500g each excluding container	10.6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5	
Tariff item number	Description of products	Base Rate	Category	Note	
2106.90	Other	10.6%	B7		
	Other	15%	B10		
	- Other:				
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter:				
	Of a milkfat content, by weight, not exceeding 30%:				
	Made from cheese, wine and other ingredients such as spirits, salt, starch (maximum 3% by weight), spices, not less than 50% of which is cheese by weight, not less than 20% of which is alcoholic beverages by weight and put up in containers for retail sale by weight of 0.9kg or less each including container for retail sale			Q	(QF)
	Note: The product shall be accompanied by a declaration required for the preferential tariff treatment. Necessary procedures for the declaration are provided for in Attachment 2.				
	Other			X	
	Other			X	
	Other:				
Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley			X		
Other:					
Sugar syrup, containing added flavouring or colouring matter, chewing gum and Konnyaku			X		
Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of more than 0.5% vol:					

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other		A	
	Other:			
	Containing added sugar:			
	Bases for beverage, containing <i>Panax ginseng</i> or its extract:			
	Those the largest single ingredient of which is sugar by weight		X	
	Other	23.8%	B10	
	Food supplement with a basis of vitamins	12.5%	B10	
	Other		X	
	Other:			
	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X	
	Bases for beverage, non-alcoholic:			
	Containing <i>Panax ginseng</i> or its extract	12%	B10	
	Other	10%	B7	
	Other:			
	Of products specified in heading 04.10	9%	B7	
	Other:			
	Food supplement with a basis of vitamins or of hydrolysed vegetable protein:			
	Food supplement with a basis of vitamins	12.5%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	<p>Of hydrolysed vegetable protein</p> <p>Other:</p> <p>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</p> <p>Other:</p> <p>Hijiki (<i>Hijikia fusiformis</i>) and other those of products specified in subheading 1212.20</p> <p>Other</p>	12.5%	B10 A X Pe	
Chapter 22	Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A	
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		X	
	Other	9.6%	B10	
2202.90	- Other:			
	Containing added sugar	13.4%	B10	
	Other	9.6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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	182 yen/l	B12	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2l or less:			
	Sherry, port and other fortified wines	112 yen/l	B10	
	Other	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B9	
2204.29	-- Other			
	In containers holding 150l or less	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B12	
	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	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B15	
	Other	25.5%	B15	
	Other		A	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2l or less	69.30 yen/l	B10	
2205.90	- Other:			
	Of an alcoholic strength by volume of less than 1% vol	19.1%	B15	
	Other		A	
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	Of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Sake (Seishu and Dakushu)		X	
	Other:			
	Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02		X	
	Other:			
	Sparkling beverages made, in part, from malt		A	
	Other		X	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	<p>Other:</p> <p>Ethyl alcohol:</p> <p>Intended for use in distilling alcohol for making alcoholic beverages through the continuous still</p> <p>Other</p> <p>Other:</p> <p>Intended for use in distilling alcohol for making alcoholic beverages through the continuous still</p> <p>Other</p> <p>Other spirituous beverages:</p> <p>Imitation sake and white sake</p> <p>Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol</p> <p>Other</p>		<p>A</p> <p>X</p> <p>A</p> <p>X</p> <p>X</p> <p>B15</p> <p>X</p>	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	7.5%	B10	
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	

Column 1	Column 2	Column 3	Column 4	Column 5	
Tariff item number	Description of products	Base Rate	Category	Note	
2309.90	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		A		
	Other	36 yen/kg	B10		
	- Other:				
	Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder			A	
	Other:				
	Containing not less than 10% of lactose by weight:				
	Intended for feeding calves suitable for white veal			A	
Other		Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B10		
Other:					
Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles			A		
Other:					
In airtight containers not more than 10kg each including container			A		
Other:					

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	<p>More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein</p> <p>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>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.			
2402.10	- Cigars, cheroots and cigarillos, containing tobacco		X	
2402.20	- Cigarettes containing tobacco		Pc	
2402.90	- Other		X	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
2403.99	-- Other:			
	Tobacco extracts and essences		A	
	Other		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		X	
	Other		A	
2502.00	Unroasted iron pyrites.		A	
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A	
25.04	Natural graphite.		A	
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.		A	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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	
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		A	
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		A	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		A	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		A	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		A	
25.24	Asbestos.		A	
25.25	Mica, including splittings; mica waste.		A	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		A	
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight.		A	
25.29	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.		A	
25.30	Mineral substances not elsewhere specified or included.		A	
Chapter 26	Ores, slag and ash		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes			
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		A	
27.02	Lignite, whether or not agglomerated, excluding jet.		A	
2703.00	Peat (including peat litter), whether or not agglomerated.		A	
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		A	
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		A	
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		A	
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		A	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		A	
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.		A	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. - 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:			
2710.11	-- Light oils and preparations:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	<p>Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of products 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>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</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>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> <p>Gas oils:</p>	<p>1,117 yen/kl</p> <p>434 yen/kl</p>	<p>A</p> <p>A</p> <p>A</p> <p>B5</p> <p>A</p> <p>A</p> <p>B5</p>	

Column 1	Column 2	Column 3	Column 4	Column 5	
Tariff item number	Description of products	Base Rate	Category	Note	
2710.19	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A		
	Other	956 yen/kl	B5		
	Other		A		
	-- Other:				
	Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of products other than petroleum oils and oils obtained from bituminous minerals:				
	Kerosenes:				
	Mixed alkylenes with a very low degree of polymerisation			A	
	Other:				
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)			A	
	Other:				
Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order			A		
Other	434 yen/kl		B5		
Gas oils:					
Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order			A		
Other	956 yen/kl		B5		
Heavy fuel oils and raw oils:					
Of a specific gravity not more than 0.9037 at 15°C:					

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority		A	
	Other:			
	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 by a Cabinet Order		A	
	Containing by weight 0.3% or less of sulphur	1,325 yen/kl	B5	
	Other	1,614 yen/kl	B5	
	Of a specific gravity more than 0.9037 at 15°C:			
	Intended for use as raw materials in refining including those manufactured from the oil under the supervision of the customs authority		A	
	Other:			
	Containing by weight 0.3% or less of sulphur	1,112 yen/kl	B5	
	Other	1,447 yen/kl	B5	
	Lubricating oils, including liquid paraffin		A	
	Other		A	
	Other		A	
	- Waste oils:			
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A	
2710.99	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
27.11	Petroleum gases and other gaseous hydrocarbons.		A	
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		A	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A	
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).		A	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		A	
Chapter 29	Organic chemicals			
29.01	Acyclic hydrocarbons.		A	
29.02	Cyclic hydrocarbons.		A	
29.03	Halogenated derivatives of hydrocarbons.		A	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		A	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11	-- Methanol (methyl alcohol)		A	
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A	
2905.13	-- Butan-1-ol (<i>n</i> -butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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)		X	
2905.45	-- Glycerol		A	
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	5.5%	B10	
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13	-- Sterols and inositols		A	
2906.19	-- Other - Aromatic:		A	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11	-- Lactic acid, its salts and esters		A	
2918.12	-- Tartaric acid		A	
2918.13	-- Salts and esters of tartaric acid		A	
2918.14	-- Citric acid		X	
2918.15	-- Salts and esters of citric acid:			
	Calcium citrate		X	
	Other		A	
2918.16	-- Gluconic acid, its salts and esters		A	
2918.18	-- Chlorobenzilate (ISO)		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	
	- Other:			
2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters		A	
2918.99	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
29.19	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 amino-phenols, 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	
2922.29	-- 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	
2922.41	-- Lysine and its esters; salts thereof		A	
2922.42	-- Glutamic acid and its salts:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Sodium glutamates	6.5%	B10	
	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 products	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.		X	
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:			
3301.12	-- Of orange		A	
3301.13	-- Of lemon		A	
3301.19	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	- Essential oils other than those of citrus fruit:			
3301.24	-- Of peppermint (<i>Mentha piperita</i>)		A	
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	9%	B7	
	Other		A	
3301.29	-- Other		A	
3301.30	- Resinoids		A	
3301.90	- Other		A	
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		A	
3303.00	Perfumes and toilet waters.		A	
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		A	
33.05	Preparations for use on the hair.		A	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		A	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster		A	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes			
35.01	Casein, caseinates and other casein derivatives; casein glues.		A	
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		A	
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01: Gelatin for photographic use, gelatin derivatives, fish glues and isinglass Other		A	
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		A	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		X	
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg.		A	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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	
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 dyestuffs 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		X	

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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 the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.		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.		A	
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.			
3824.10	- Prepared binders for foundry moulds or cores		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 halogenated derivatives of methane, ethane or propane:			
3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
3827.72	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes		A	
3827.73	-- Containing hydrobromofluorocarbons (HBFCs)		A	
3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)		A	
3824.75	-- Containing carbon tetrachloride		A	
3824.76	-- Containing 1,1,1-trichloroethane (methyl chloroform)		A	
3824.77	-- Containing bromomethane (methyl bromide) or bromochloromethane		A	
3824.78	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		A	
3824.79	-- Other		A	
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:			
3824.81	-- Containing oxirane (ethylene oxide)		A	
3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A	
3824.83	-- Containing tris (2,3-dibromopropyl) phosphate		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			
39.01	Polymers of ethylene, in primary forms.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
3901.10	- Polyethylene having a specific gravity of less than 0.94: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	6.5% or 22.40 yen/kg, whichever is the less	B10 A	
3901.20	- Polyethylene having a specific gravity of 0.94 or more: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	6.5% or 22.40 yen/kg, whichever is the less	B10 A	
3901.30	- Ethylene-vinyl acetate copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	2.8%	B10 A	
3901.90	- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	2.8%	B10 A	
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	6.5% or 25.60 yen/kg, whichever is the less	B10 A	
3902.20	- Polyisobutylene:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B10	
	Other		A	
3902.30	- Propylene copolymers:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B10	
	Other		A	
3902.90	- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B10	
	Other		A	
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11	-- Expansible:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	B10	
	Other		A	
3903.19	-- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	B10	
	Other		A	
3903.20	- Styrene-acrylonitrile (SAN) copolymers:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	B10	
	Other		A	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	B10	
	Other		A	
3903.90	- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	B10	
	Other		A	
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		A	
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		A	
39.06	Acrylic polymers in primary forms.		A	
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		A	
39.08	Polyamides in primary forms.		A	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		A	
3910.00	Silicones in primary forms.		A	
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		A	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A	
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		A	
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
39.15	Waste, parings and scrap, of plastics.		A	
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		A	
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		A	
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		A	
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		A	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		A	
39.21	Other plates, sheets, film, foil and strip, of plastics.		A	
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		A	
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		A	
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		A	
39.25	Builders' ware of plastics, not elsewhere specified or included.		A	
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		A	
Chapter 40	Rubber and articles thereof		A	
Chapter 41	Raw hides and skins (other than furskins) and leather			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process Other	12%	A B10	
4101.50	- Whole hides and skins, of a weight exceeding 16kg: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process Other	12%	A B10	
4101.90	- Other, including butts, bends and bellies: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process Other	12%	A Pn	
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.		A	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
4103.20	- Of reptiles		A	
4103.30	- Of swine:			
	Of which have not yet undergone any tanning process		A	
	Other	6%	B10	
4103.90	- Other		A	
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
	- In the wet state (including wet-blue):			
4104.11	-- Full grains, unsplit; grain splits:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
4104.19	-- Other:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	- In the dry state (crust):			
4104.41	-- Full grains, unsplit; grain splits:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	Other:			
	Dyed or coloured:			
	Dyed or coloured, excluding whole hides and skins of bovine, of a unit surface area not exceeding 2.6m ² , hides and skins of buffalo and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4104.49	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	Other:			
	Dyed or coloured	16%	B10	
	Other	12%	B10	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10	- In the wet state (including wet-blue)		A	
4105.30	- In the dry state (crust):			
	Dyed or coloured	16%	B10	
	Other		A	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	- Of goats or kids:			
4106.21	-- In the wet state (including wet-blue)		A	
4106.22	-- In the dry state (crust):			
	Dyed or coloured	16%	Pn	
	Other		A	
	- Of swine:			
4106.31	-- In the wet state (including wet-blue)	6%	B10	
4106.32	-- In the dry state (crust):			
	Dyed or coloured	8%	B10	
	Other	6%	B10	
4106.40	- Of reptiles:			
	Vegetable pre-tanned		A	
	Other:			
	Dyed or coloured:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Of alligators, crocodiles or lizards	10%	B7	
	Other	6%	B7	
	Other		A	
	- Other:			
4106.91	-- In the wet state (including wet-blue)		A	
4106.92	-- In the dry state (crust):			
	Dyed or coloured	6%	B10	
	Other		A	
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
	- Whole hides and skins:			
4107.11	-- Full grains, unsplit:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m ² , buffalo leather and roller leather	13.3%	Pn	
	Other	16%	Pn	
	Other	12%	Pn	
4107.12	-- Grain splits:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m ² , buffalo leather and roller leather	13.3%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other	16%	B10	
	Other	12%	Pn	
4107.19	-- Other:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	Pn	
	- Other, including sides:			
4107.91	-- Full grains, unsplit:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	Pn	
	Other	16%	B10	
	Other	12%	Pn	
4107.92	-- Grain splits:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	Pn	
	Other	12%	Pn	
4107.99	-- Other:			
	Parchment-dressed	6%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
4112.00	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	Pn	
	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%	B10	
	Other:			
41.13	Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	
4113.10	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.			
	- Of goats or kids:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	16%	Pn	
4113.20	Other		A	
	- Of swine:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	8%	B10	
4113.30	Other	6%	B10	
	- Of reptiles:			
	Parchment-dressed	6%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Of alligators, crocodiles or lizards	10%	B7	
	Other	6%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other		A	
4113.90	- Other:			
	Parchment-dressed	6%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	6%	B7	
	Other		A	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		X	
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6%	B7	
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3%	B10	
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%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	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%	B10 B10	
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%	B10 B10 B10	
4202.19	-- Other	4.1%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
4202.21	<p>- Handbags, whether or not with shoulder strap, including those without handle:</p> <p>-- With outer surface of leather, of composition leather or of patent leather:</p> <p>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:</p> <p>Of leather or of patent leather</p> <p>Other</p> <p>Other:</p> <p>Of leather or of patent leather</p> <p>Other</p>	<p>14%</p> <p>16%</p> <p>8%</p> <p>10%</p>	<p>B10</p> <p>B10</p> <p>B10</p> <p>B10</p>	
4202.22	<p>-- With outer surface of plastic sheeting or of textile materials:</p> <p>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</p> <p>Other</p>	<p>16%</p> <p>8%</p>	<p>B10</p> <p>B10</p>	
4202.29	<p>-- Other</p> <p>- Articles of a kind normally carried in the pocket or in the handbag:</p>	<p>8%</p>	<p>B10</p>	
4202.31	<p>-- With outer surface of leather, of composition leather or of patent leather:</p> <p>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</p> <p>Other</p>	<p>16%</p> <p>10%</p>	<p>B10</p> <p>B10</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
4202.32	-- With outer surface of plastic sheeting or of textile materials: Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty Other	16% 8%	B10 B10	
4202.39	-- Other - Other:	4.1%	B10	
4202.91	-- With outer surface of leather, of composition leather or of patent leather	10%	B10	
4202.92	-- With outer surface of plastic sheeting or of textile materials	8%	B10	
4202.99	-- Other: Of wood Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material Other	2.7% 3.4% 4.6%	B10 B10 B10	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	- Articles of apparel: Trimmed with fur skin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko Other	16% 10%	B10 B10	
	- Gloves, mittens and mitts:			
4203.21	-- Specially designed for use in sports:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
4203.29	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%	Pn	
	Other		X	
4203.30	-- 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%	B10	
	Of composition leather	16%	B10	
4203.40	Other		X	
	- Belts and bandoliers:			
4203.40	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%	B10	
	Other		X	
4205.00	- 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%	B10	
4205.00	Other	10%	B10	
	Other articles of leather or of composition leather.			
4205.00	Of a kind used in machinery or mechanical appliances or for other technical uses:			
	Belts and beltings, combing leathers and intergill-leathers	18%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
4206.00	Other	3.3%	B10	
	Other	10%	B10	
	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	3.3%	B10	
Chapter 43	Furskins and artificial fur; manufactures thereof			
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.		A	
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.		X	
43.03	Articles of apparel, clothing accessories and other articles of furskin.		X	
4304.00	Artificial fur and articles thereof.		A	
Chapter 44	Wood and articles of wood; wood charcoal			
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	
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		A	
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.		A	
4405.00	Wood wool; wood flour.		A	
44.06	Railway or tramway sleepers (cross-ties) of wood.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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 <i>Pinus spp.</i> , <i>Abies spp.</i> (other than California red fir, grand fir, noble fir and pacific silver fir) or <i>Picea spp.</i> (other than Sitka spruce), not more than 160mm in thickness Other		X A	
	- Of tropical wood specified in Subheading Note 1 to this Chapter:			
4407.21	-- Mahogany (<i>Swietenia spp.</i>)		A	
4407.22	-- Virola, Imbuia and Balsa		A	
4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		A	
4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		A	
4407.27	-- Sapelli		A	
4407.28	-- Iroko		A	
4407.29	-- Other		A	
	- Other:			
4407.91	-- Of oak (<i>Quercus spp.</i>)		A	
4407.92	-- Of beech (<i>Fagus spp.</i>)		A	
4407.93	-- Of maple (<i>Acer spp.</i>)		A	
4407.94	-- Of cherry (<i>Prunus spp.</i>)		A	
4407.95	-- Of ash (<i>Fraxinus spp.</i>)		A	
4407.99	-- Other		A	
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for 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.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
4409.10	- Coniferous		A	
	- Non-coniferous:			
4409.21	-- Of bamboo:			
	Drawn wood	7.5%	B15	
	Beadings and mouldings	3.6%	B15	
	Other		A	
4409.29	-- Other		A	
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
	- Of wood:			
4410.11	-- Particle board:			
	In sheets or in boards	6%	B5	
	Other	5%	B5	
4410.12	-- Oriented strand board (OSB):			
	In sheets or in boards	6%	B5	
	Other	5%	B5	
4410.19	-- Other:			
	In sheets or in boards	6%	B5	
	Other	5%	B5	
4410.90	- Other:			
	In sheets or in boards	7.9%	B5	
	Other	6.6%	B5	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	2.6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10	- Of bamboo: Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness Other	6%	X B5	
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness:			
4412.31	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.32	-- Other, with at least one outer ply of non-coniferous wood		X	
4412.39	-- Other		X	
	- Other:			
4412.94	-- Blockboard, laminboard and battenboard	6%	B5	
4412.99	-- Other	6%	B5	
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 flooring panels, shingles and shakes.			
4418.10	- Windows, French-windows and their frames		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
4418.20	- Doors and their frames and thresholds		A	
4418.40	- Shuttering for concrete constructional work		A	
4418.50	- Shingles and shakes		A	
4418.60	- Posts and beams		A	
	- Assembled flooring panels:			
4418.71	-- For mosaic floors		A	
4418.72	-- Other, multilayer		A	
4418.79	-- Other		A	
4418.90	- Other:			
	Cellular wood panels		A	
	Other:			
	Tategu (door, window sash and the like) and Tokobashira		A	
	Other:			
	Transom; other flooring panels and panels other than assembled flooring panels		A	
	Other:			
	Structural laminated lumber		X	
	Other		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.		A	
44.21	Other articles of wood.			
4421.10	- Clothes hangers		A	
4421.90	- Other:			
	Kushi of bamboo	10%	B15	
	Other		A	
Chapter 45	Cork and articles of cork		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork			
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). - Mats, matting and screens of vegetable materials:			
4601.21	-- Of bamboo		A	
4601.22	-- Of rattan		A	
4601.29	-- Other: Of Igusa (<i>Juncus effusus</i>) or of Shichittoi (<i>Cyperus tegetiformis</i>) Other	6%	B10	
	- Other:			
4601.92	-- Of bamboo		A	
4601.93	-- Of rattan		A	
4601.94	-- Of other vegetable materials: Mushiro, Komo and rushmats; plaits and similar products of plaiting materials, whether or not assembled into strips Other:		A	
	Of Igusa (<i>Juncus effusus</i>) or of Shichittoi (<i>Cyperus tegetiformis</i>)	6%	B10	
	Other		A	
4601.99	-- Other		A	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. - Of vegetable materials:			
4602.11	-- Of bamboo		A	
4602.12	-- Of rattan		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
4602.19	-- Other: Straw envelopes for bottles Other: Tatamidoko Other: Tatami, of the thickness not less than 8mm, of the surface area less than 1m ² and containing tatami facing of Igusa (<i>Juncus effusus</i>) or of Shichitoi (<i>Cyperus tegetiformis</i>) Other	7.9%	A A B10 A	
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	
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).		A	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A	
5005.00	Yarn spun from silk waste, not put up for retail sale.		A	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A	
50.07	Woven fabrics of silk or of silk waste.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A	
Chapter 52	Cotton		A	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		A	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials		A	
Chapter 55	Man-made staple fibres		A	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		A	
Chapter 57	Carpets and other textile floor coverings		A	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		A	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		A	
Chapter 60	Knitted or crocheted fabrics		A	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted		A	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted		A	
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags		A	
Chapter 64	Footwear, gaiters and the like; parts of such articles			
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10	- Footwear incorporating a protective metal toe-cap:			
	Ski-boots		X	
	Other	6.7%	Pn	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	- Other footwear:			
6401.92	-- Covering the ankle but not covering the knee:			
	Ski-boots		X	
	Other	6.7%	B10	
6401.99	-- Other:			
	Covering the knee	6.7%	B10	
	Other	8%	B10	
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear:			
6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots:			
	Ski-boots		X	
	Snowboard boots	8%	B10	
6402.19	-- Other	6.7%	B10	
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7%	B10	
	- Other footwear:			
6402.91	-- Covering the ankle:			
	Incorporating a protective metal toe-cap	6.7%	B10	
	Other	8%	B10	
6402.99	-- Other:			
	Shoes:			
	Incorporating a protective metal toe-cap	6.7%	B10	
	Other	8%	B10	
	Other		X	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	- Sports footwear:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots		X	
6403.19	-- Other		X	
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:			
	House footwear	24%	B10	
	Other	21.6%	B10	
6403.40	- Other footwear, incorporating a protective metal toe-cap:			
	Footwear with outer soles of rubber, leather or composition leather	21.6%	B10	
	Other	24%	B10	
	- Other footwear with outer soles of leather:			
6403.51	-- Covering the ankle:			
	House footwear	24%	Pn	
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	
	Other	21.6%	B10	
6403.59	-- Other:			
	Slippers or other house footwear:			
	Slippers		X	
	Other	24%	B10	
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	
	Other:			
	With an insole over 19cm	21.6%	B10	
	Other:			
	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6%	Pn	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other	21.6%	B10	
6403.91	- Other footwear: -- Covering the ankle: Footwear with outer soles of rubber or composition leather (excluding house footwear): Footwear for gymnastics, athletics or similar activities		X	
	Other	21.6%	B10	
	Other: Footwear for gymnastics, athletics or similar activities		X	
6403.99	Other -- Other: Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear): Footwear for gymnastics, athletics or similar activities	24%	B10	
	Other: With an insole over 19cm	21.6%	B10	
	Other: Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6%	Pn	
	Other	21.6%	B10	
	Other: Slippers or footwear for gymnastics, athletics or similar activities		X	
	Other	24%	B10	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. - Footwear with outer soles of rubber or plastics:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8%	B10	
6404.19	-- Other:			
	With uppers containing furskin:			
	With the uppers of leather in part (excluding slippers)	24%	Pn	
	Other		X	
	Other:			
	"Jikatabi"	6.7%	Pn	
	Canvas shoes	6.7%	B10	
	Other	8%	B10	
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)	24%	Pn	
	Other		X	
	With outer soles of leather (excluding those with uppers containing furskin):			
	Canvas shoes:			
	With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)	17.3%	Pn	
	Other		X	
	Other:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	Pn	
	Other		X	
	Other	6.7%	Pn	
64.05	Other footwear.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
6406.10	- Uppers and parts thereof, other than stiffeners: Of leather or containing furskin Other	3.4%	X B10	
6406.20	- Outer soles and heels, of rubber or plastics - Other:	3.4%	B10	
6406.91	-- Of wood: Containing furskin Other	3.4%	X B10	
6406.99	-- Of other materials: Of leather or containing furskin Other	3.4%	X B10	
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 products	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	
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 products	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%	B7	
7018.20	- Glass microspheres not exceeding 1mm in diameter		A	
7018.90	- Other: Combined with precious metal or metal plated with precious metal Other	6.6%	B10 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			
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		A	
71.02	Diamonds, whether or not worked, but not mounted or set.		A	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		A	
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		A	
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		A	
7107.00	Base metals clad with silver, not further worked than semi-manufactured.		A	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		A	
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		A	
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		A	
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		A	
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. - Of precious metal whether or not plated or clad with precious metal:			
7113.11	-- Of silver, whether or not plated or clad with other precious metal	5.2%	B10	
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal: Of platinum, whether or not plated or clad with other precious metal Other:	5.2%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Chains for watches, spectacles or pince-nez and other ornamental chains worn on person	5.4%	B10	
	Other	5.4%	B5	
7113.20	- Of base metal clad with precious metal	5.4%	B10	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		A	
71.15	Other articles of precious metal or of metal clad with precious metal.		A	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		A	
71.17	Imitation jewellery.		A	
71.18	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		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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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		A	
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	
91.08	Watch movements, complete and assembled.		A	
91.09	Clock movements, complete and assembled.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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%	B7	
	Other	10%	B7	
	Other:			
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10%	B7	
	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	
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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
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	
	- Seats of cane, osier, bamboo or similar materials:			
9401.51	-- Of bamboo or rattan		A	
9401.59	-- Other		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%	B10	
	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 products	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%	B7	
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
96.07	Slide fasteners and parts thereof.		A	
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	
9614.00	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 inners.		A	

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

Attachment 1
Natural Cheeses

1. List of Natural Cheeses

Item number	Description of Natural cheeses
Qb-1	Emmentaler* registered as " <i>Appellation d'origine contrôlée</i> " (Protected Designation of Origin, hereinafter referred to as AOC) in accordance with laws and regulations of Switzerland in effect on 31 December 2008.
Qb-2	Gruyère* (with or without the specification "d'Alpage") registered as AOC in accordance with laws and regulations of Switzerland in effect on 31 December 2008.
Qb-3	Sbrinz* registered as AOC in accordance with laws and regulations of Switzerland in effect on 31 December 2008.
Qb-4	Vacherin fribourgeois* registered as AOC in accordance with laws and regulations of Switzerland in effect on 31 December 2008.
Qb-5	Berner Alpkäse* or Berner Hobelkäse* registered as AOC in accordance with laws and regulations of Switzerland in effect on 31 December 2008.
Qb-6	Formaggio d'alpe ticinese* registered as AOC in accordance with laws and regulations of Switzerland in effect on 31 December 2008.
Qb-7	L'Etivaz* (with or without the specification "à rebibes") registered as AOC in accordance with laws and regulations of Switzerland in effect on 31 December 2008.
Qb-8	Raclette du Valais* or Walliser Raclette* registered as AOC in accordance with laws and regulations of Switzerland in effect on 31 December 2008.

Qb-9	Vacherin Mont-d'Or* registered as AOC in accordance with laws and regulations of Switzerland in effect on 31 December 2008.
Qb-10	Tête de Moine, Fromage de Bellelay* registered as AOC in accordance with laws and regulations of Switzerland in effect on 31 December 2008.
Qb-11	<p>Semi-hard cheese satisfying the following elements:</p> <ul style="list-style-type: none"> (i) made of raw milk; (ii) matured for three months or more; (iii) if the product is in a loaf form of round shape as produced, of a height of 7cm or more but not exceeding 9cm, a diameter of 30cm or more but not exceeding 33cm, and a weight of 6.4kg or more but not exceeding 7.4kg; (iv) of a fat content of 18% or more by weight in the dry matter, and a water content of 40% or more but not exceeding 49% by weight; and (v) produced in the Cantons of Appenzell Innerrhoden, Appenzell Ausserrhoden, Sankt Gallen and Thurgau.
Qb-12	<p>Cheese satisfying the following elements:</p> <ul style="list-style-type: none"> (i) made of pasteurised milk; (ii) in a cone shape of a height of 7cm or more but not exceeding 9cm, a diameter of 6cm or more but not exceeding 8cm, and a weight of 88g or more but not exceeding 103g; (iii) of a fat content of 1.1% or more but not exceeding 1.5% by weight in the dry matter, and a water content of 40% or more but not exceeding 50% by weight in the fat free part of the cheese; and (iv) produced in the Canton of Glarus.

Qb-13	<p>Semi-hard cheese satisfying the following elements:</p> <ul style="list-style-type: none"> (i) made of raw milk, pasteurised milk or a mixture of cream and milk (of a fat content of 55% or more by weight, in the dry matter), whether or not processed with herbs from the Alps and white wine; (ii) matured for not more than 180 days; (iii) if the product is in a loaf form of round shape as produced, a height of 7cm or more but not exceeding 9cm, a diameter of 25cm or more but not exceeding 30cm, and a weight of 4kg or more but not exceeding 4.5kg; (iv) of a fat content of 45% or more by weight in the dry matter, and a water content of 40% or more but not exceeding 42% by weight in the fat free part of the cheese; and (v) produced in the Cantons of Thurgau, Sankt Gallen and Zürich.
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Note 1: The use of "*" against a name of cheese indicates that the name may be followed by "of Switzerland".

Note 2: These descriptions of the natural cheeses shall apply only for the purpose of granting preferential tariff treatment by Japan in accordance with this Agreement and are without prejudice to any definition of cheeses under the legislation of Switzerland.

Note 3: This list, including the descriptions of three cheeses of Qb-11 to 13, shall be subject to a general review undertaken in accordance with Article 25.

2. If there is any amendment to the laws and regulations of Switzerland related to natural cheeses listed in the List of Natural Cheeses in paragraph 1, Switzerland shall notify Japan of such amendments in writing before its entry into force.

3. If Switzerland makes a notification under paragraph 2, upon the request of either Party, the Parties shall consult on amendments to descriptions in the List of Natural Cheeses in paragraph 1 taking into account such notified amendment. Such amendments to descriptions in the List shall be made in accordance with paragraph 2 of Article 152.

4. If any natural cheese which is in the registration process for AOC as of 31 December 2008 has been registered as AOC in accordance with laws and regulations of Switzerland, Switzerland shall notify Japan of such registration. The Parties shall thereafter amend the List of Natural Cheeses in paragraph 1, in accordance with paragraph 2 of Article 152, to add such natural cheese to the List.

Attachment 2

Declaration Required for Preferential Tariff Treatment
for a Product Classified under the Tariff Line
Indicated with "(Qb)" or "(Qf)" in Column 5
of the Schedule of Japan

1. This Attachment shall apply only to matters concerning a declaration required for preferential tariff treatment for a product referred to in the Note in Column 2 of the Schedule of Japan for a product classified under the tariff line indicated with "(Qb)" or "(Qf)" in Column 5 of the Schedule (hereinafter referred to in this Attachment as a "declaration on a product").

2. The text of a declaration on a product shall be as provided for in subparagraph (a) or (b) as applicable.

(a) "I, the undersigned, declare that the products described above are classified as ...(Note 1)."

(b) "The exporter also declares that these products are classified as ...(Note 1)."

Note 1: (a) For a product classified under the tariff line indicated with "(Qb)" in Column 5 of the Schedule of Japan, an item number indicated in the column of "Item Number" in the List of Natural Cheeses in paragraph 1 of Attachment 1 shall be entered in this space; and

(b) for a product classified under the tariff line indicated with "(Qf)" in Column 5 of the Schedule of Japan, "Qf" shall be entered in this space.

Note 2: A declaration on a product using the text provided for in subparagraph (a) shall be produced by the exporter of the product concerned or, under the exporter's responsibility, by his authorised representative, below the description of the product in field 8 of a Certificate of Origin issued for the product in accordance with Article XVI of Annex II.

Note 3: A declaration on a product using the text provided for in subparagraph (b) shall be produced by an exporter who produces an origin declaration for the product concerned in accordance with Article XIX of Annex II. Such declaration on a product shall be produced by the exporter by typing, stamping or printing on the commercial document on which the origin declaration is produced. The declaration on a product using the text provided for in subparagraph (b) shall be produced immediately after the text of the origin declaration.

3. For the purposes of this Attachment, a declaration on a product shall be considered to form a part of the proof of origin concerned referred to in Article XV of Annex II. The relevant provisions of Annex II shall apply only to the extent necessary in the process of granting preferential tariff treatment to a product accompanied by a declaration on a product, and to the extent consistent with paragraph 1.