

Data for staging(Schedule of Japan under JMEPA)

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
	Asses, mules and hinnies		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0101.90	- Other:																			
	Horses:																			
	Certified as being those other than "light-breed horses" in accordance with the provisions of a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
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	"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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
01.02	Asses, mules and hinnies		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Live bovine animals.																			
0102.10	- Pure-bred breeding animals		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0102.90	- Other:																			
	Buffaloes		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
01.03	Live swine.																			
0103.10	- Pure-bred breeding animals		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																			
0103.91	-- Weighing less than 50kg		X																	
0103.92	-- Weighing 50kg or more		X																	
01.04	Live sheep and goats.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.06	Other live animals.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
0203.11	-- Carcasses and half-carcasses:																				
	Of wild boars		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																		
0203.12	-- Hams, shoulders and cuts thereof, with bone in:																				
	Of wild boars		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																		
0203.19	-- Other:																				
	Of wild boars		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																		
	- Frozen:																				
0203.21	-- Carcasses and half-carcasses:																				
	Of wild boars		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																		
0203.22	-- Hams, shoulders and cuts thereof, with bone in:																				
	Of wild boars		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																		
0203.29	-- Other:																				
	Of wild boars		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																		
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.																				

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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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
	- Of swine, frozen:																			
0206.41	-- Livers:																			
	Of wild boars		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
0206.49	-- Other:																			
	Of wild boars		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
0206.80	- Other, fresh or chilled		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.90	- Other, frozen		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	Other		X																	
	- Of turkeys:																			
0207.24	-- Not cut in pieces, fresh or chilled		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.25	-- Not cut in pieces, frozen		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.26	-- Cuts and offal, fresh or chilled		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.27	-- Cuts and offal, frozen		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Of ducks, geese or guinea fowls:																			
0207.32	-- Not cut in pieces, fresh or chilled:																			
	Of ducks	9.6%	B7		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.33	-- Not cut in pieces, frozen		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.34	-- Fatty livers, fresh or chilled		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.35	-- Other, fresh or chilled:																			
	Of ducks	9.6%	B7		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.36	-- Other, frozen		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.																			
	- Meat of swine:																			
0210.11	-- Hams, shoulders and cuts thereof, with bone in		X																	

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0210.12	-- Bellies (streaky) and cuts thereof		X																	
0210.19	-- Other		X																	
0210.20	- Meat of bovine animals		X																	
	- Other, including edible flours and meals of meat and meat offal:																			
0210.91	-- Of primates		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	B5		3.5%	2.8%	2.1%	1.4%	0.7%	0	0	0	0	0	0	0	0	0	0	0
0210.93	-- Of reptiles (including snakes and turtles)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0210.99	-- Other:		X																	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates																			
03.01	Live fish.																			
0301.10	- Ornamental fish:																			
	Carp and gold-fish	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
0301.92	-- Eels ( <i>Anguilla spp.</i> ):																			
	Fry for fish culture		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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0301.93	Other -- Carp: Fry for fish culture	3.5%	X A																			
0301.99	Other -- Other: Fry for fish culture		B5 A		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other: Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> ), Theragra <i>spp.</i> and Merluccius <i>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																			
03.02	Other Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. - Salmonidae, excluding livers and roes:			R	1																	
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 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																			

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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> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
0302.23	-- Sole ( <i>Solea spp.</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
0302.29	-- Other  - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus(Katsuwonus)</i> <i>pelamis</i> ), excluding livers and roes:	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
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																	



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0302.61	- Other fish, excluding livers and roes: -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):  Of <i>Sardinops spp.</i>  Other	3.5%	X B5																			
0302.62	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0	
0302.63	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0	
0302.64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X																			
0302.65	-- Dogfish and other sharks		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0302.66	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0	
0302.69	-- Other:  Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )  Other:  Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip and sea breams  Other:  Billfish and Swordfish  Fugu  Other		X A X B5 R																			
0302.70	- Livers and roes:			1																		

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	Hard roes of Nishin ( <i>Clupea spp.</i> )	5.6%	B5		4.7%	3.7%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0	0	0
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X																	
03.03	Other Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		R	1																
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:																			
0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )		X																	
0303.19	-- Other		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:																			

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0303.31	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
0303.33	-- Sole ( <i>Solea spp.</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
0303.39	-- Other - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
0303.41	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		X																	
0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		X																	
0303.43	-- Skipjack or stripe-bellied bonito		X																	
0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )		X																	
0303.45	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		X																	
0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		X																	
0303.49	-- Other		X																	
0303.50	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		X																	
0303.60	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes - Other fish, excluding livers and roes:		X																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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>  Other	3.5%	X B5																		
0303.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0
0303.73	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0
0303.74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X																		
0303.75	-- Dogfish and other sharks		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.76	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0
0303.77	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0
0303.78	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ):  Of <i>Merluccius spp.</i>  Of <i>Urophycis spp.</i>	3.5%	X B5																		
0303.79	-- Other:  Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> and <i>Theragra spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )  Other:  Barracouta ( <i>Sphyraenidae and Gempylidae</i> ), king-clip, sea breams and Shishamo		X A																		

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other:																			
	Billfish, swordfish and Mero ( <i>Dissostichus spp.</i> )		X																	
	Spanish mackerel		R	1																
0303.80	Other - Livers and roes:	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
	Hard roes of Nishin ( <i>Clupea spp.</i> )	4%	B5		3.3%	2.7%	2.0%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	0
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X																	
03.04	Other Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		R	1																
0304.10	- Fresh or chilled:																			
	Fillets:																			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X																	
	Other:																			
	Bluefin tunas ( <i>Thunnus thynnus</i> ) and southern bluefin tunas ( <i>Thunnus maccoyii</i> )		X																	
	Other		R	1																
	Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
0304.20	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, sea breams, dogfish and other sharks		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:  Bluefin tunas ( <i>Thunnus thynnus</i> ) and southern bluefin tunas ( <i>Thunnus maccoyii</i> )		X																		
	Other		R	1																	
0304.90	- Frozen fillets:  Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X																		
	Other:  Tunas (of the genus <i>Thunnus</i> ) billfish, swordfish, and Mero( <i>Dissostichus spp.</i> )		X																		
	Other	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	
- Other:																					

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
03.05	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, sea breams, dogfish, other sharks and Shishamo		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:  Itoyori(surimi),bluefin tunas ( <i>Thunnus thynnus</i> ) and southern bluefin tunas( <i>Thunnus maccoyii</i> )		X																		
	Spanish mackerel		R	1																	
	Other	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0
0305.10	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.		X																		
0305.20	- Flours, meals and pellets of fish, fit for human consumption		X																		
	- Livers and roes of fish, dried, smoked, salted or in brine:																				
	Hard roes of Nishin ( <i>Clupea spp.</i> ) other than Nishin roes on the tangles	8.4%	B7		7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	
	Hard roes of Salmonidae	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0305.30	Nishin roes on the tangles	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Fish fillets, dried, salted or in brine, but not smoked:																			
	Salmonidae		X																	
0305.41	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																	
0305.41	Other	10.5%	B7		9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0	0	
	- 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%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	
0305.49	-- Other	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	
0305.51	- Dried fish, whether or not salted but not smoked:																			
	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X																	
0305.59	-- Other:																			
	Salmonidae		X																	



Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other:																			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> ), Theragra spp. and Merluccius spp.), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> ), Sardinops spp. and Engraulis spp.), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X																	
	Other		R	1																
	- 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:																			
0306.11	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.12	-- Lobsters ( <i>Homarus spp.</i> )		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.13	-- Shrimps and prawns		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.14	-- Crabs:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	King crabs ( <i>Paralithodes spp.</i> ), tanner crabs ( <i>Chionoecetes spp.</i> ) and horsehair crabs ( <i>Erimacrus spp.</i> )		R	1																
0306.19	Other -- Other, including flours, meals and pellets of crustaceans, fit for human consumption:	4%	B5		3.3%	2.7%	2%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	0
	Ebi		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	7%	B7		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
0306.21	- Not frozen: -- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):																			
	Live, fresh or chilled		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	4%	B5		3.3%	2.7%	2%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	0
0306.22	-- Lobsters ( <i>Homarus spp.</i> ):																			
	Live, fresh or chilled		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	4%	B5		3.3%	2.7%	2%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	0
0306.23	-- Shrimps and prawns:																			
	Live, fresh or chilled		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	4%	B5		3.3%	2.7%	2%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	0
0306.24	-- Crabs		R	1																
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:  Live, fresh or chilled:																			
	Ebi		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	7%	B7		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other:																			
	Ebi	4%	B5		3.3%	2.7%	2%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	0
	Other	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
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:																			
	Live, fresh, chilled or frozen		R	1																
	Other	10.5%	B7		9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0	0	0
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :																			
0307.21	-- Live, fresh or chilled		X																	
0307.29	-- Other		X																	
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):																			
0307.31	-- Live, fresh or chilled		R	1																
0307.39	-- Other:																			
	Frozen		R	1																
	Other	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):																			
0307.41	-- Live, fresh or chilled		X																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0307.49	-- Other		X																	
	- Octopus ( <i>Octopus spp.</i> ):																			
0307.51	-- Live, fresh or chilled		R	1																
0307.59	-- Other:																			
	Frozen	5%	B7		4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0	0	0	0	0	0	0	0	0
	Other	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
0307.60	- Snails, other than sea snails:																			
	Live, fresh, chilled or frozen	7%	B7		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
	Other	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:																			
0307.91	-- Live, fresh or chilled:																			
	Live aquatic invertebrates other than crustaceans or molluscs		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adductors of shellfish, cuttle fish and squid		X																	
	Other:																			
	Hard clam		R	1																
	Other:																			
	Akagai ((bloody clam), live), sea urchins and abalone		R	1																
	Jellyfish	7%	B7		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
	Other:																			
	Baby clam and fresh water clam		R	1																
	Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0307.99	Molluscs		X																	
	Other	7%	B7		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
	-- Other:																			
	Frozen:																			
	Adductors of hellfish, cuttle fish and squid		X																	
	Sea urchins, jellyfish and sea cucumbers:																			
	Sea urchins		R	1																
	Other	7%	B7			6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0
	Other:																			
	Hard clam		R	1																
	Other:																			
	Abalone	7%	B7			6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0
	baby clam and fresh water clam		R	1																
	Other		X																	
	Other:																			
	Adductors of shellfish, cuttle fish and squid		X																	
Sea urchins, jellyfish and sea cucumbers:																				
Sea urchins		R	1																	
Other	7%	B7			6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	
Other:																				
Hard clam, salted or in brine	5.3%	B5			4.4%	3.5%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0	0	
Other:																				
Hard clam, Dried	9%	B7			7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	
Other		X																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																				
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		X																		
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.																				
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		X																		
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:																				
0402.21	-- Not containing added sugar or other sweetening matter		X																		
0402.29	-- Other		X																		
	- Other:																				
0402.91	-- Not containing added sugar or other sweetening matter:																				
	Of a fat content, by weight, exceeding 7.5%:																				
	Whipped cream in pressurized containers		R	1																	
	Other		X																		
	Other		X																		
0402.99	-- Other:																				
	Of a fat content, by weight, exceeding 8%:																				
	Whipped cream in pressurized containers		R	1																	
	Other		X																		
	Other		X																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.																			
0403.10	- Yogurt:  Frozen, treated appropriate to preserve or containing added sugar or other sweetening matter or flavoured or containing added fruit or nuts, excluding frozen yogurt  Other		X  R	  1																
0403.90	- Other		X																	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		X																	
04.05	Butter and other fats and oils derived from milk; dairy spreads.		X																	
04.06	Cheese and curd.		R	1																
0407.00	Birds' eggs, in shell, fresh, preserved or cooked:  For hatching  Other		A  R	  1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0408.11	-- Dried	18.8%	B15		17.6%	16.5%	15.3%	14.1%	12.9%	11.8%	10.6%	9.4%	8.2%	7.1%	5.9%	4.7%	3.5%	2.4%	1.2%	0
0408.19	-- Other	20% or 48yen/kg, whichever is the greater	B15		18.8% or 45 yen/kg, whichever is the greater	17.5% or 42 yen/kg, whichever is the greater	16.3% or 39 yen/kg, whichever is the greater	15% or 36 yen/kg, whichever is the greater	13.8% or 33 yen/kg, whichever is the greater	12.5% or 30 yen/kg, whichever is the greater	11.3% or 27 yen/kg, whichever is the greater	10% or 24 yen/kg, whichever is the greater	8.8% or 21 yen/kg, whichever is the greater	7.5% or 18 yen/kg, whichever is the greater	6.3% or 15 yen/kg, whichever is the greater	5% or 12 yen/kg, whichever is the greater	3.8% or 9 yen/kg, whichever is the greater	2.5% or 6 yen/kg, whichever is the greater	1.3% or 3 yen/kg, whichever is the greater	0
0408.91	-- Dried	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
0408.99	-- Other	21.3% or 51yen/kg, whichever is the greater	B15		20% or 47.81 yen/kg, whichever is the greater	18.6% or 44.63 yen/kg, whichever is the greater	17.3% or 41.44 yen/kg, whichever is the greater	16% or 38.25 yen/kg, whichever is the greater	14.6% or 35.06 yen/kg, whichever is the greater	13.3% or 31.88 yen/kg, whichever is the greater	12% or 28.69 yen/kg, whichever is the greater	10.7% or 25.5 yen/kg, whichever is the greater	9.3% or 22.31 yen/kg, whichever is the greater	8% or 19.13 yen/kg, whichever is the greater	6.7% or 15.94 yen/kg, whichever is the greater	5.3% or 12.75 yen/kg, whichever is the greater	4% or 9.56 yen/kg, whichever is the greater	2.7% or 6.38 yen/kg, whichever is the greater	1.3% or 3.19 yen/kg, whichever is the greater	0
0409.00	Natural honey.		R	1																
0410.00	Edible products of animal origin, not elsewhere specified or included.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 5	Products of animal origin, not elsewhere specified or included		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 7	Edible vegetables and certain roots and tubers																			
07.01	Potatoes, fresh or chilled.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0702.00	Tomatoes, fresh or chilled.	3%	B5		2.5%	2%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0	0	0
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.																			
0703.10	- Onions and shallots:  Onions:																			



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.70yen/kg and the value for customs duty per kilogram, whichever is the less	B15		8% or (73.70 yen/kg -CIF) x 15/16 which-ever is the less	7.4% or (73.70 yen/kg -CIF) x 14/16 which-ever is the less	6.9% or (73.70 yen/kg -CIF) x 13/16 which-ever is the less	6.4% or (73.70 yen/kg -CIF) x 12/16 which-ever is the less	5.8% or (73.70 yen/kg -CIF) x 11/16 which-ever is the less	5.3% or (73.70 yen/kg -CIF) x 10/16 which-ever is the less	4.8% or (73.70 yen/kg -CIF) x 9/16 which-ever is the less	4.3% or (73.70 yen/kg -CIF) x 8/16 which-ever is the less	3.7% or (73.70 yen/kg -CIF) x 7/16 which-ever is the less	3.2% or (73.70 yen/kg -CIF) x 6/16 which-ever is the less	2.7% or (73.70 yen/kg -CIF) x 5/16 which-ever is the less	2.1% or (73.70 yen/kg -CIF) x 4/16 which-ever is the less	1.6% or (73.70 yen/kg -CIF) x 3/16 which-ever is the less	1.1% or (73.70 yen/kg -CIF) x 2/16 which-ever is the less	0.5% or (73.70 yen/kg -CIF) x 1/16 which-ever is the less	0	
	More than 73.70 yen/kg in value for customs duty		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Shallots		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0703.20	- Garlic	3%	B5		2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0	0	0	0
0703.90	- Leeks and other alliaceous vegetables:																				
	Welsh onions ( <i>Allium fistulosum</i> L.)	3%	B5		2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0707.00	Cucumbers and gherkins, fresh or chilled.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.09	Other vegetables, fresh or chilled.																				

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0709.10	- Globe artichokes		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.20	- Asparagus		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.30	- Aubergines (egg-plants)	3%	B5		2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0	0	0
0709.40	- Celery other than celeriac		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Mushrooms and truffles:																			
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.52	-- Truffles		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.59	-- Other:																			
	Shiitake mushrooms		X																	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	3%	B5		2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0	0	0
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.90	- Other:																			
	Sweet corn	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.																			
0710.10	- Potatoes	8.5%	B7		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0
	- Leguminous vegetables, shelled or unshelled:																			
0710.21	-- Peas ( <i>Pisum sativum</i> )	8.5%	B7		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0
0710.22	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	8.5%	B7		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0
0710.29	-- Other:																			
	Green soya beans	6%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0
	Other	8.5%	B7		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0
0710.40	- Sweet corn	10.6%	B7		9.3%	8.0%	6.6%	5.3%	4.0%	2.7%	1.3%	0	0	0	0	0	0	0	0	0
0710.80	- Other vegetables:																			
	Burdock	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	6%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0
0710.90	- Mixtures of vegetables:																			
	Chiefly consisting of sweet corn	10.6%	B7		9.3%	8.0%	6.6%	5.3%	4.0%	2.7%	1.3%	0	0	0	0	0	0	0	0	0
	Other	6%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0
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		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0711.30	- Capers	7.5%	B7		6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0
0711.40	- Cucumbers and gherkins	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
	- Mushrooms and truffles:																			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
0711.59	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		5.6%	5.3%	4.9%	4.5%	4.1%	3.8%	3.4%	3.0%	2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0
	Scallion and bracken	6%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Burdock	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other:																			
	Aubergines (egg-plants)	9%	B15		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0
	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.																			
0712.20	- Onions	9%	B15		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0
	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:																			
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
0712.32	-- Wood ears ( <i>Auricularia spp.</i> )		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0712.33	-- Jelly fungi ( <i>Tremella spp.</i> )		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0712.39	-- Other:																			
	Shiitake mushrooms		X																	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0712.90	- Other vegetables; mixtures of vegetables:																			
	Sweet corn:																			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	9yen/kg	B5		7.5 yen/kg	6 yen/kg	4.5 yen/kg	3 yen/kg	1.5 yen/kg	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Potatoes whether or not cut or sliced but not further prepared	10%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Bamboo shoots	7.5%	B7		6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0
	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.																			
0713.10	- Peas ( <i>Pisum sativum</i> ):																			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
0713.20	- Chickpeas (garbanzos)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):																			
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )		X																	
0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):																			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
0713.39	-- Other:																			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
0713.40	- Lentils		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0713.50	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> ):																			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
0713.90	- Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
07.14  0714.10	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.																			
	- Manioc (cassava):																			
	Frozen:																			
	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.			A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	12%	B10			10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	
Other:																				
Pellets of Flour or meal:																				
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.			A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other			X																	
Other:																				

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	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.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0714.20	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
	- Sweet potatoes:																			
	Frozen	12%	B15		11.3%	10.5%	9.8%	9.0%	8.3%	7.5%	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0
	Other	12.8%	B15		12.0%	11.2%	10.4%	9.6%	8.8%	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0
0714.90	- Other:																			
	Frozen:																			
	Taros	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.																			
	- Almonds:																			
0802.11	-- In shell		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0802.12	-- Shelled		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):																			
0802.21	-- In shell		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0802.22	-- Shelled		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Walnuts:																			
0802.31	-- In shell	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0802.32	-- Shelled	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
0802.40	- Chestnuts ( <i>Castanea spp.</i> )	9.6%	B15		9.0%	8.4%	7.8%	7.2%	6.6%	6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0
0802.50	- Pistachios		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0802.90	- Other:																			
	Betel nuts, macadamia nuts and pecans		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
0803.00	Bananas, including plantains, fresh or dried:																			
	Fresh:		Q	2																
	Dried		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.																			
0804.10	- Dates		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0804.20	- Figs	3%	B5		2.5%	2%	1.5%	1%	0.5%	0	0	0	0	0	0	0	0	0	0	0
0804.30	- Pineapples:		X																	
0804.40	- Avocados		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0804.50	- Guavas, mangoes and mangosteens		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.05	Citrus fruit, fresh or dried.																			
0805.10	- Oranges:																			
	If imported during the period from June 1 to November 30	16%	B15		15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0
	If imported during the period from December 1 to May 31	32%	B15		30.0%	28.0%	26.0%	24.0%	22.0%	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
0805.40	- Grapefruit	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0805.90	- Other:																			
	Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
08.06	Grapes, fresh or dried.																			
0806.10	- Fresh:																			
	If imported during the period from March 1 to October 31	17%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	0	0	0	0	0	0
	If imported during the period from November 1 to the last day of February	7.8%	B7		6.8%	5.9%	4.9%	3.9%	2.9%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
0806.20	- Dried		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.07	Melons (including watermelons) and papaws (papayas), fresh.																			
	- Melons (including watermelons):																			
0807.11	-- Watermelons		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0807.19	-- Other	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0
0807.20	- Papaws (papayas)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.08	Apples, pears and quinces, fresh.																			
0808.10	- Apples	17%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	0	0	0	0	0	0
0808.20	- Pears and quinces	4.8%	B5		4%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0	0	0
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																			
0809.10	- Apricots	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0
0809.20	- Cherries	8.5%	B7		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0
0809.30	- Peaches, including nectarines	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
0809.40	- Plums and sloes	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0	0
08.10	Other fruit, fresh.																				
0810.10	- Strawberries	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0	0
0810.20	- Raspberries, blackberries, mulberries and loganberries		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.30	- Black, white or red currants and gooseberries		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.50	- Kiwifruit	6.4%	B5		5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	0	0	0
0810.60	- Durians		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90	- Other:																				
	Rambutan, passion-fruit, litchi and carambola (star-fruit)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0	0
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.																				
0811.10	- Strawberries:																				
	Containing added sugar	9.6%	B7		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0811.90	- Other:																				
	Containing added sugar:																				
	Pineapples		X																		
	Berries		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Sour cherries	6.9%	B10		6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0	0	0	0	0	0
	Peaches and pears	7%	B7		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
	Other:																			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other:																			
	Pineapples		X																	
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop, litchi, berries and camucamu		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Peaches and pears	7%	B7		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	
0812.90	- Other:																				
	Bananas		R	1																	
	Oranges:																				
	If imported during the period from June 1 to November 30	16%	B15		15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	
	If imported during the period from December 1 to May 31	32%	B15		30.0%	28.0%	26.0%	24.0%	22.0%	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	
	Grapefruit	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0	
	Other:																				
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Chestnuts	9.6%	B15		9.0%	8.4%	7.8%	7.2%	6.6%	6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0	
	Other:																				
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0	

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
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		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
0813.20	- Prunes		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.30	- Apples	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
0813.40	- Other fruit:																			
	Berries, papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi and kehapi		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
0813.50	- Mixtures of nuts or dried fruits of this Chapter:																			
	Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts and macadamia nuts) or dried fruits of subheadings 0813.10 to 0813.40		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0901.12	-- Decaffeinated		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Coffee, roasted:																			
0901.21	-- Not decaffeinated		R	1																
0901.22	-- Decaffeinated		R	1																
0901.90	- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09.02	Tea, whether or not flavoured.																			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
0902.20	- Other green tea (not fermented):																			
	Waste, unfit for beverage		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg:																			
	Black tea	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
0902.40	- Other black tea (fermented) and other partly fermented tea:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Waste, unfit for beverage		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Black tea		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
0903.00	Maté.	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0905.00	Vanilla.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09.06	Cinnamon and cinnamon-tree flowers.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0907.00	Cloves (whole fruit, cloves and stems).		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09.08	Nutmeg, mace and cardamoms.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.																			
0910.10	- Ginger																			
	Provisonally preserved in brine, in sulphur water or in other preservative solutions	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0910.20	- Saffron		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0910.30	- Turmeric (curcuma)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0910.40	- Thyme; bay leaves		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0910.50	- Curry	3.6%	B7		3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0
	- Other spices:																			
0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0910.99	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 10	Cereals																			
10.01	Wheat and meslin.		X																	
1002.00	Rye.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1003.00	Barley.		X																	
1004.00	Oats.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.05	Maize (corn).																			
1005.10	- Seed		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1005.90	- Other:																			
	Popcorn, corn which is explosive with heating under normal air pressure		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		R	1																
	Other		X																	
10.06	Rice.		X																	
1007.00	Grain sorghum.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.08	Buckwheat, millet and canary seed; other cereals.																			
1008.10	- Buckwheat:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
1008.20	- Millet		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1008.30	- Canary seed		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1008.90	- Other cereals:																			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Triticale		X																	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten																			
1101.00	Wheat or meslin flour.		X																	
11.02	Cereal flours other than of wheat or meslin.																			
1102.10	- Rye flour	7.5%	B10		6.8%	6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	0	0	0	0	0	0
1102.20	- Maize (corn) flour		X																	
1102.30	- Rice flour		X																	
1102.90	- Other:																			
	Barley flour and triticale flour		X																	
	Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	0	0	0	0	0	0
11.03	Cereal groats, meal and pellets.																			
	- Groats and meal:																			
1103.11	-- Of wheat		X																	
1103.13	-- Of maize (corn)		R	1																

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1103.19	-- Of other cereals:																			
	Of barley, triticale or rice		X																	
	Of oats	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
	Other	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	0	0	0	0	0	0
1103.20	- Pellets:																			
	Of wheat, rice, barley or triticale		X																	
	Of oats	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
	Of maize (corn)	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	0	0	0	0	0	0
	Other	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	0	0	0	0	0	0
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:																			
1104.12	-- Of oats	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
1104.19	-- Of other cereals:																			
	Of wheat, triticale, rice or barley		X																	
	Of maize (corn)	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	0	0	0	0	0	0
	Other	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	0	0	0	0	0	0
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):																			
1104.22	-- Of oats	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
1104.23	-- Of maize (corn):																			
	Intended for use in the manufacture of cornflakes	16.2%	B10		14.7%	13.3%	11.8%	10.3%	8.8%	7.4%	5.9%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	18%	B10		16.4%	14.7%	13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	0	0	0	0	0	0
1104.29	-- Of other cereals:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Of wheat, triticale, rice or barley		X																	
1104.30	Other	17%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	0	0	0	0	0	0
	- Germ of cereals, whole, rolled, flaked or ground		X																	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0
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 Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
1106.30	Other	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
	- Of the products of Chapter 8:																			
	Flour, meal and powder of bananas:																			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
	Other	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		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.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
1203.00	Copra.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1204.00	Linseed, whether or not broken.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.05	Rape or colza seeds, whether or not broken.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1206.00	Sunflower seeds, whether or not broken.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.09	Seeds, fruit and spores, of a kind used for sowing.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.																			
1212.10	- Locust beans, including locust bean seeds		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1212.20	- Seaweeds and other algae:  Edible seaweeds and other algae, fresh, chilled, frozen or dried:  Formed into rectangular (including square) papery sheets not more than 430 cm <sup>2</sup> per piece  Other:  <i>Porphyra spp.</i> and other seaweeds mixed with <i>Porphyra spp.</i>																			
			X																	
			X																	



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1302.12	-- Of liquorice		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1302.13	-- Of hops		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone:																			
	Pyrethrum extract	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1302.19	-- Other:																			
	Bases for beverage:																			
	Obtained from a single material of vegetable origin	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
	Other		R	1																
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1302.20	- Pectic substances, pectinates and pectates		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:																			
1302.31	-- Agar-agar		R	1																



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1302.39	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1401.20	- Rattans		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1401.90	- Other:  Rushes, Shichitoi ( <i>Cyperus tegetiformis</i> ) and Wanguru ( <i>Cyperus exaltatus</i> )  Other	8.5%	B7  A		7.4%  0	6.4%  0	5.3%  0	4.3%  0	3.2%  0	2.1%  0	1.1%  0	0  0	0  0	0  0	0  0	0  0	0  0	0  0	0  0	0  0
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.04	Vegetable products not elsewhere specified or included.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.  Pig fat:  Of an acid value exceeding 1.3  Other  Other	6.4%	A  R  B5	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.																			
1504.10	- Fish-liver oils and their fractions	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
1504.20	- Fats and oils and their fractions, of fish, other than liver oils	7% or 4.20 yen/kg, which- ever is the greater	B10		6.4% or 3.82 yen/kg, which- ever is the greater	5.7% or 3.44 yen/kg, which- ever is the greater	5.1% or 3.05 yen/kg, which- ever is the greater	4.5% or 2.67 yen/kg, which- ever is the greater	3.8% or 2.29 yen/kg, which- ever is the greater	3.2% or 1.91 yen/kg, which- ever is the greater	2.5% or 1.53 yen/kg, which- ever is the greater	1.9% or 1.15 yen/kg, which- ever is the greater	1.3% or 0.76 yen/kg, which- ever is the greater	0.6% or 0.38 yen/kg, which- ever is the greater	0	0	0	0	0	0
1504.30	- Fats and oils and their fractions, of marine mammals:  Whale oil  Other	3.5%	A  B5		0  2.9%	0  2.3%	0  1.8%	0  1.2%	0  0.6%	0  0	0  0	0  0	0  0	0  0	0  0	0  0	0  0	0  0	0  0	0  0
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	B5		5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	0	0
15.07	Soybean oil and its fractions, whether or not refined, but not chemically modified.		R	1																
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		R	1																
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.																			
	- Sunflower-seed or safflower oil and fractions thereof:																			
1512.11	-- Crude oil		R	1																
1512.19	-- Other		R	1																
	- Cotton-seed oil and its fractions:																			
1512.21	-- Crude oil, whether or not gossypol has been removed:																			
	Used for the manufacture of canned fish or shellfish for export		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		R	1																

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1512.29	-- Other:  Used for the manufacture of canned fish or shellfish for export  Other		A  R	  1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		R	1																
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.																			
	- Linseed oil and its fractions:																			
1515.11	-- Crude oil		R	1																
1515.19	-- Other		R	1																
	- Maize (corn) oil and its fractions:																			
1515.21	-- Crude oil		R	1																
1515.29	-- Other		R	1																
1515.30	- Castor oil and its fractions		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1515.40	- Tung oil and its fractions		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1515.50	- Sesame oil and its fractions		R	1																
1515.90	- Other:  Oiticica oil, Camellia oil, Urushi wax, Haze wax, Jojoba oil and their fractions  Other:  Of an acid value exceeding 0.6:		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Rice bran oil and its Fractions		X																	
	Other		R	1																
	Other:																			
	Rice bran oil and its Fractions		X																	
	Other		R	1																
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		P	3	28%	28%	28%	26%	26%	25%										
1517.90	- Other:																			
	Mixtures of animal fats and oils and their fractions, not otherwise prepared	6.4%	B5		5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	0	0
	Oils of a kind used as mould release	2.9%	B5		2.4%	1.9%	1.5%	1%	0.5%	0	0	0	0	0	0	0	0	0	0	0
	Other		R	4																

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.																				
1521.10	- Vegetable waxes		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1521.90	- Other:																				
	Beeswax		R	1																	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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.		R	5																	
16.02	Other prepared or preserved meat, meat offal or blood.																				
1602.10	- Homogenised preparations		X																		
1602.20	- Of liver of any animal:																				
	Of bovine animals or swine		X																		

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Other		R	5																	
1602.31	- Of poultry of heading 01.05 : -- Of turkeys:  Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water  Other:  Containing meat or meat offal of bovine animals or swine  Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :  Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water  Other:  Containing meat or meat offal of bovine animals or swine  Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1602.39	-- Other:  Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water  Other:  Containing meat or meat offal of bovine animals or swine  Other		R	5																	
	- Of swine: -- Hams and cuts thereof	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0	0
1602.41			X																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:		X																	
1602.50	- Of bovine animals:																			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Internal organs and tongues of bovine animals		X																	
	Other:																			
	Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues		X																	
	Other:																			
	Beef jerky		R	5																
	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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Containing meat or meat offal of bovine animals or swine		X																	
	Other		R	5																



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.																			
	Extracts and juices of meat		X																	
	Other	6.4%	B7		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.																			
	- Fish, whole or in pieces, but not minced:																			
1604.11	-- Salmon:																			
	Other than in airtight containers	7.2%	B7		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
	Other		R	1																
1604.12	-- Herrings		R	1																
1604.13	-- Sardines, sardinella and brisling or sprats		R	1																
1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )		X																	
1604.15	-- Mackerel		R	1																
1604.16	-- Anchovies	7.2%	B7		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
1604.19	-- Other:																			
	Eel		X																	
	Other	7.2%	B7		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
1604.20	- Other prepared or preserved fish:																			
	Hard roes:																			
	Of Nishin ( <i>Clupea spp.</i> ) or Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ):																			
	Of Nishin ( <i>Clupea spp.</i> ):																			
	In airtight containers	9.6%	B7		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	11%	B7		9.6%	8.3%	6.9%	5.5%	4.1%	2.8%	1.4%	0	0	0	0	0	0	0	0	0
	Of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		R	1																
	Other	6.4%	B5		5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	0	0
	Other	7.2%	B7		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
1604.30	- Caviar and caviar substitutes	4.8%	B5		4%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0	0	0
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.																			
1605.10	- Crab:																			
	In airtight containers, not smoked		R	1																
	Other:																			
	Containing rice		X																	
	Other		R	1																
1605.20	- Shrimps and prawns:																			
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine:																			
	Simply boiled in water or in brine; chilled or frozen, after simply boiled in water or in brine	3.2%	B5		2.7%	2.1%	1.6%	1.1%	0.5%	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Containing rice		X																	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1605.30	- Lobster		R	1																
1605.40	- Other crustaceans:																			
	Ebi		R	1																

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
1605.90	Other	7.2%	B7		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0	
	- Other:																				
	Smoked:																				
	Of cuttle fish, squid, scallops and adductors of shellfish	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0	0	
	Other	6.4%	B5		5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	0	0	
	Other:																				
	Cuttle fish, squid and jellyfish:																				
	Cuttle fish and squid		X																		
	Jellyfish	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	
	Sea cucumbers and sea urchins		R	1																	
Other:																					
Abalones and scallops		R	1																		
Other molluscs:																					
In airtight containers		R	1																		
Other		A			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other	7.2%	B7			6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0	
Chapter 17	Sugars and sugar confectionery																				
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		X																		
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.  - Lactose and lactose syrup:																				

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1702.19	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1702.20	- Maple sugar and maple syrup		X																	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X																	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		X																	
1702.50	- Chemically pure fructose		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		X																	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:																			
	Sugar, sugar syrup, artificial honey and caramel		X																	
	Hi-test molasses:																			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B5		2.5%	2%	1.5%	1%	0.5%	0	0.	0	0	0	0	0	0	0	0	0
	Other		X																	
	Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Containing added flavouring or colouring matter		X																	
	Other:																			
	Containing added sugar		X																	
	Other:																			
17.03	Sorbitose	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other		X																	
1703.10	Molasses resulting from the extraction or refining of sugar.																			
	- 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%	B5		2.5%	2%	1.5%	1%	0.5%	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
1703.90	- Other:																			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B5		2.5%	2%	1.5%	1%	0.5%	0	0	0	0	0	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
Chapter 18	Cocoa and cocoa preparations																			
1801.00	Cocoa beans, whole or broken, raw or roasted.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1802.00	Cocoa shells, husks, skins and other cocoa waste.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18.03	Cocoa paste, whether or not defatted.																			
1803.10	- Not defatted		P	6	3%	3%	2%	2%	2%	0	0	0	0	0	0	0	0	0	0	0
1803.20	- Wholly or partly defatted		P	7	7%	7%	6%	6%	3%	3%	3%	0	0	0	0	0	0	0	0	0
1804.00	Cocoa butter, fat and oil.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.		P	8	10%	10%	7%	7%	3%	3%	3%	0	0	0	0	0	0	0	0	0
18.06	Chocolate and other food preparations containing cocoa.																			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter:  Containing added sugar		X																	

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1806.20	<p>Other</p> <p>- 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:</p> <p>Food preparations of goods of heading 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 pressurized 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>- Other, in blocks, slabs or bars:</p>		P	9	12%	12%	12%	12%	12%	8%	8%	8%	8%	8%	4%	4%	4%	4%	4%	0
1806.31	-- Filled		X																	
1806.32	-- Not filled																			
	Chocolate confectionery		X																	
	Other:																			
	Containing added sugar		X																	
	Other		P	10	12.5%	12.5%	12.5%	12.5%	12.5%	10%	10%	10%	10%	10%	5%	5%	5%	5%	5%	0
1806.90	- Other:																			
	Chocolate confectionery		X																	

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	<p>Other:</p> <p>Food preparations of goods of heading 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 pressurized containers</p> <p>Other:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>		X																		
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.																				
1901.10	<p>- Preparations for infant use, put up for retail sale:</p> <p>Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter</p>		X	1																	



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1901.20	Other:																			
	Food preparations of goods of headings 04.01 to 04.04:																			
	Containing added sugar		X																	
	Other	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
1901.90	Other		X																	
	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:																			
	Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale, barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter):		X																	
	Other:																			
1901.90	Food preparations of goods of heading 04.01 to 04.04:																			
	Containing added sugar		X																	
	Other		R	1																
	Other		X																	
	- Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; mochi(rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of heading 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight calculated on the dry matter, excluding whipped cream in pressurized containers)		X																		
	Other:																				
	Food preparations of goods of heading 04.01 to 04.04:																				
	Containing added sugar		X																		
	Other		R	1																	
	Malt extract		R	1																	
	Other		X																		
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		X																		
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	B7		8.4%	7.2%	6%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.		X																		
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.																				
1905.10	- Crispbread	4.5%	B15		4.2%	3.9%	3.7%	3.4%	3.1%	2.8%	2.5%	2.3%	2.0%	1.7%	1.4%	1.1%	0.8%	0.6%	0.3%	0	
1905.20	- Gingerbread and the like	9%	B15		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0	
	- Sweet biscuits; waffles and wafers:																				
1905.31	-- Sweet biscuits		X																		
1905.32	-- Waffles and wafers		X																		
1905.40	- Rusks, toasted bread and similar toasted products	4.5%	B15		4.2%	3.9%	3.7%	3.4%	3.1%	2.8%	2.5%	2.3%	2.0%	1.7%	1.4%	1.1%	0.8%	0.6%	0.3%	0	
1905.90	- Other:																				
	Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		X																		
	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		X																		
	Other:																				
	Containing added sugar:																				

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Arare, Sembei, similar rice products, biscuits, cookies and crackers		X																	
	Crisp savoury food products, made from a dough based on potato powder	9%	B15		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0
	Other		X																	
	Other:																			
	Arare, Sembei, similar rice products, biscuits, cookies and crackers		X																	
	Crisp savoury food products, made from a dough based on potato powder	9%	B15		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0
	Other		X																	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants																			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.																			
2001.10	- Cucumbers and gherkins:																			
	Containing added sugar	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	9%	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0
2001.90	- Other:																			
	Containing added sugar:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sweet corn	10.5%	B7		9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0	0	0
	Young corncobs	16.8%	B15		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other:																			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sweet corn	7.5%	B7		6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0
	Young corncobs	9%	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0
	Other:																			
	Ginger		R	1																
	Other	9%	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.																			
2002.10	- Tomatoes, whole or in pieces	7.6%	B15		7.1%	6.7%	6.2%	5.7%	5.2%	4.8%	4.3%	3.8%	3.3%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	0
2002.90	- Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Containing added sugar	13.4%	B15		12.6%	11.7%	10.9%	10.1%	9.2%	8.4%	7.5%	6.7%	5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	
	Other:																				
	Tomato purée and tomato paste		X																		
	Other	7.6%	B15		7.1%	6.7%	6.2%	5.7%	5.2%	4.8%	4.3%	3.8%	3.3%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																				
	In airtight containers not more than 10kg each including container:																				
	French mushrooms	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2003.20	- Truffles		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2003.90	- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		8.0%	7.4%	6.9%	6.4%	5.8%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	0	
	Other:																				
	Mashed potatoes	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0	0	0	0	0
	Other	9%	B15		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0	
2004.90	- Other vegetables and mixtures of vegetables:																				

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Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Containing added sugar:																			
	Sweet corn	10.5%	B7		9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0	0	0
	Other	23.8%	B15		22.3%	20.8%	19.3%	17.9%	16.4%	14.9%	13.4%	11.9%	10.4%	8.9%	7.4%	6%	4.5%	3%	1.5%	0
	Other:																			
	Asparagus and leguminous vegetables:																			
	Asparagus	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
	Leguminous vegetables		X																	
	Bamboo shoots	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0	0	0	0
	Sweet corn	7.5%	B7		6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0
	Young corncobs:																			
	In airtight containers	9%	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0
	Other	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
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	- Homogenized vegetables:																			
	Containing added sugar	16.8%	B15		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0
	Other	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0
2005.20	- Potatoes:																			
	Mashed potatoes and potato flakes	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0	0	0	0
	Other:																			
	In airtight containers not more than 10kg each including container	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0
	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
2005.40	- Peas ( <i>Pisum sativum</i> ):																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
2005.51	Containing added sugar		X																		
	Other:																				
	In airtight containers not more than 10kg each including container:																				
	Unshelled	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0	
	Other	7.5%	B10		6.8%	6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	0	0	0	0	0	0	
	Other:																				
	Unshelled	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	
	Other	6.8%	B10		6.2%	5.6%	4.9%	4.3%	3.7%	3.1%	2.5%	1.9%	1.2%	0.6%	0	0	0	0	0	0	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):																				
	-- Beans, shelled:																				
2005.59	Containing added sugar:																				
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10		12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0	0	0	0	0	0	
	Other		X																		
	Other		X																		
	-- Other:																				
2005.60	Containing added sugar		X																		
	Other:																				
	In airtight containers not more than 10kg each including container	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0	
	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	
- Asparagus:																					
In airtight containers not more than 10kg each including container	16%	B15		15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	



Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
2005.70	- Olives		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005.80	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):																			
	Containing added sugar	14.9%	B10		13.5%	12.2%	10.8%	9.5%	8.1%	6.8%	5.4%	4.1%	2.7%	1.4%	0	0	0	0	0	0
	Other	10%	B7		8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
2005.90	- Other vegetables and mixtures of vegetables:																			
	Containing added sugar:																			
	Leguminous vegetables (podded out):																			
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10		12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0	0	0	0	0	0
	Other		X																	
	Other		X																	
	Other:																			
	Bamboo shoots	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0	0	0	0
	Young corncobs:																			
	In airtight containers	9%	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0
	Other	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
	Leguminous vegetables (podded out)		X																	
	Sauerkraut	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0
	Other:																			
	In airtight containers not more than 10kg each including containers:																			
	Garlic powder	9.6%	B15		9.0%	8.4%	7.8%	7.2%	6.6%	6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0
	Other:																			
	Garlic powder	8%	B15		7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0
	Other	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized):																			
	Marrons glacé	12.6%	B15		11.8%	11.0%	10.2%	9.5%	8.7%	7.9%	7.1%	6.3%	5.5%	4.7%	3.9%	3.2%	2.4%	1.6%	0.8%	0
	Other:	9%	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0
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		31.9%	29.8%	27.6%	25.5%	23.4%	21.3%	19.1%	17.0%	14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	0
	Other	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
	- Other:																			
2007.91	-- Citrus fruit:																			
	Jams, fruit jellies and marmalades:																			
	Containing added sugar	16.8%	B15		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Fruit purée and fruit pastes:																			
	Containing added sugar	34%	B15		31.9%	29.8%	27.6%	25.5%	23.4%	21.3%	19.1%	17.0%	14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	0
	Other	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
2007.99	-- Other:																			
	Jams and fruit jellies:																			
	Containing added sugar	16.8%	B15		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other:																			
	Containing added sugar:																			
	Fruit purée and fruit pastes	34%	B15		31.9%	29.8%	27.6%	25.5%	23.4%	21.3%	19.1%	17.0%	14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	0
	Other	40%	B15		37.5%	35.0%	32.5%	30.0%	27.5%	25.0%	22.5%	20.0%	17.5%	15.0%	12.5%	10.0%	7.5%	5.0%	2.5%	0
	Other:																			
	Fruit purée and fruit pastes	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
	Other	25%	B15		23.4%	21.9%	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	0
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		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other		X																	
	Other:																			
	Peanut butter	10%	B7		8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
	Other		X																	
2008.19	-- Other, including mixtures:																			
	Containing added sugar:																			
	In pulp form	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	0	0	0	0	0	0
	Other:																			
	Cashew nuts and other roasted nuts	5.5%	B7		4.8%	4.1%	3.4%	2.8%	2.1%	1.4%	0.7%	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other:	16.8%	B15		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0
	Other:																			
	In pulp form		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Roasted almonds, macadamia nuts, roasted pecan and cashew nuts		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	coconuts, Brazil nuts, paradise nuts and hazel nuts	4%	B7		3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0	0	0	0	0	0	0	0	0
	Gingko nuts	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other:																			
	Roasted		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
2008.20	- Pineapples		X																	
2008.30	- Citrus fruit:																			
	Containing added sugar:																			
	In pulp form	29.8%	B15		27.9%	26.1%	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	0
	Other	23.8%	B15		22.3%	20.8%	19.3%	17.9%	16.4%	14.9%	13.4%	11.9%	10.4%	8.9%	7.4%	6%	4.5%	3%	1.5%	0
	Other:																			
	In pulp form	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
	Other	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
2008.40	- Pears:																			
	Containing added sugar:																			
	In pulp form:																			
	In airtight containers	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
	Other	21%	B15		19.7%	18.4%	17.1%	15.8%	14.4%	13.1%	11.8%	10.5%	9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	In airtight containers	10.8%	B7		9.5%	8.1%	6.8%	5.4%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0	0	0
	Other	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
	Other:																			
	In pulp form:																			
	In airtight containers	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	7.5%	B10		6.8%	6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	0	0	0	0	0	0
	Other:																			
	In airtight containers	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
	Other	5.4%	B7		4.7%	4.1%	3.4%	2.7%	2%	1.4%	0.7%	0	0	0	0	0	0	0	0	0
2008.50	- Apricots:																			
	Containing added sugar	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
	Other	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
2008.60	- Cherries:																			
	Containing added sugar	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
	Other:																			
	In pulp form	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
2008.70	- Peaches, including nectarines:																			
	Containing added sugar:																			
	In pulp form:																			
	In airtight containers	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
	Other	29.8%	B15		27.9%	26.1%	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	0
	Other:																			
	In airtight containers:																			
	Not less than 2kg each including container	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0	0
	Other	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	13.4%	B10		12.2%	11.0%	9.7%	8.5%	7.3%	6.1%	4.9%	3.7%	2.4%	1.2%	0	0	0	0	0	0
	Other:																			
	In pulp form:																			
	In airtight containers	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	0	0	0	0	0	0
	Other	10.7%	B10		9.7%	8.8%	7.8%	6.8%	5.8%	4.9%	3.9%	2.9%	1.9%	1.0%	0	0	0	0	0	0
	Other:																			
	In airtight containers	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0	0
	Other	9.6%	B7		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0
2008.80	- Strawberries:																			
	Containing added sugar:																			
	In pulp form	21%	B15		19.7%	18.4%	17.1%	15.8%	14.4%	13.1%	11.8%	10.5%	9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0
	Other	11%	B7		9.6%	8.3%	6.9%	5.5%	4.1%	2.8%	1.4%	0	0	0	0	0	0	0	0	0
	Other:																			
	In pulp form	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	- Other, including mixtures other than those of subheading 2008.19:																			
2008.91	-- Palm hearts	7.5%	B10		6.8%	6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	0	0	0	0	0	0
2008.92	-- Mixtures:																			
	Mixed fruit, fruit salad and fruit cocktail:																			
	Containing added sugar	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Containing added sugar:																			
	In pulp form	29.8%	B15		27.9%	26.1%	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	0
	Other	23.8%	B15		22.3%	20.8%	19.3%	17.9%	16.4%	14.9%	13.4%	11.9%	10.4%	8.9%	7.4%	6%	4.5%	3%	1.5%	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																		
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year			
2008.99	Other:																						
	In pulp form	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0			
	Other	17%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0			
	-- Other:																						
	Ume (fruit of Mume plum)	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0		
	Other:																						
	Containing added sugar:																						
	In pulp form:																						
	Bananas and avocados	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	0	0	0	0	0	0	0	0	
	Other	29.8%	B15		27.9%	26.1%	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	0	0		
	Other:																						
	Berries and prunes	5.5%	B7		4.8%	4.1%	3.4%	2.8%	2.1%	1.4%	0.7%	0	0	0	0	0	0	0	0	0	0	0	
	Bananas, avocados, mangoes, guavas and mangosteens:																						
	In airtight containers	5.5%	B7		4.8%	4.1%	3.4%	2.8%	2.1%	1.4%	0.7%	0	0	0	0	0	0	0	0	0	0	0	
	Other	5.5%	B10		5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	
	Other:																						
	Durians, rambutan, passion-fruit, litchi and carambola (star-fruit)	7%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	0	0	0	0	0	0	0	0	
Other	16.8%	B15		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0	0			
Other:																							
In pulp form:																							
Bananas, avocados, prunes, mangoes, guavas and mangosteens	7.5%	B10		6.8%	6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	0	0	0	0	0	0	0	0		
Camucamu			A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
	Other:																			
	Prunes, bananas, avocados, mangoes, guavas and mangosteens		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Frozen taros	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
	Other:																			
	Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn(corn which is explosive with heating under normal air pressure)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sweetpotatoes, whole or in pieces, dried after simply steamed or boiled in water	12%	B15		11.3%	10.5%	9.8%	9.0%	8.3%	7.5%	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
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		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8%	6.4%	4.8%	3.2%	1.6%	0



Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
2009.12	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
	Other:																				
	Not more than 10% by weight of sucrose	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0	
	Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	
	-- 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		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	
2009.19	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
	Other:																				
	Not more than 10% by weight on sucrose	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0	
	Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	
	-- Other:																				
	Containing added sugar :																				
	Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
2009.21	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
	Other:																				
	Not more than 10% by weight of sucrose	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0	
	Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	
	- Grapefruit juice: -- Of a Brix value not exceeding 20: Containing added sugar:																				
2009.29	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
	Other:																				
	Not more than 10% by weight of sucrose	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6%	4.8%	3.6%	2.4%	1.2%	0	
	Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	
-- Other: Containing added sugar:																					
Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
2009.31	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
	Other:																				
	Not more than 10% by weight of sucrose	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	
	Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	
	- Juice of any other single citrus fruit:																				
	-- Of a Brix value not exceeding 20:																				
	Containing added sugar:																				
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
	Other:																				
Not more than 10% by weight of sucrose:																					
Lemon juice	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0	0	
Lime juice	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	
Other	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0		
Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0		
2009.39	-- Other:																				
	Containing added sugar:																				

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0
	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0
	Other:																			
	Not more than 10% by weight of sucrose:																			
	Lemon juice	6%	B5		5%	4%	3%	2%	1%	0	0	0	0	0	0	0	0	0	0	0
	Lime juice	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0
	Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0
	- 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		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
2009.69	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
	Other	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	
	-- Other:																				
	Containing added sugar:																				
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
2009.71	Other:																				
	Not more than 10% by weight of sucrose	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	
	Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	
	- Apple juice:																				
-- Of a Brix value not exceeding 20:																					
Containing added sugar:																					
Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0		

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																	
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year		
2009.79	Other	34% or 23 yen/kg, whichever is the greater	B15		31.9% or 21.56 yen/kg, whichever is the greater	29.8% or 20.13 yen/kg, whichever is the greater	27.6% or 18.69 yen/kg, whichever is the greater	25.5% or 17.25 yen/kg, whichever is the greater	23.4% or 15.81 yen/kg, whichever is the greater	21.3% or 14.38 yen/kg, whichever is the greater	19.1% or 12.94 yen/kg, whichever is the greater	17.0% or 11.50 yen/kg, whichever is the greater	14.9% or 10.06 yen/kg, whichever is the greater	12.8% or 8.63 yen/kg, whichever is the greater	10.6% or 7.19 yen/kg, whichever is the greater	8.5% or 5.75 yen/kg, whichever is the greater	6.4% or 4.31 yen/kg, whichever is the greater	4.3% or 2.88 yen/kg, whichever is the greater	2.1% or 1.44 yen/kg, whichever is the greater	0		
	Other:																					
	Not more than 10% by weight of sucrose	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0		
	Other	29.8%	B15		27.9%	26.1%	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	0		
	-- Other:																					
	Containing added sugar:																					
2009.80	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0		
	Other	34% or 23 yen/kg, whichever is the greater	B15		31.9% or 21.56 yen/kg, whichever is the greater	29.8% or 20.13 yen/kg, whichever is the greater	27.6% or 18.69 yen/kg, whichever is the greater	25.5% or 17.25 yen/kg, whichever is the greater	23.4% or 15.81 yen/kg, whichever is the greater	21.3% or 14.38 yen/kg, whichever is the greater	19.1% or 12.94 yen/kg, whichever is the greater	17.0% or 11.50 yen/kg, whichever is the greater	14.9% or 10.06 yen/kg, whichever is the greater	12.8% or 8.63 yen/kg, whichever is the greater	10.6% or 7.19 yen/kg, whichever is the greater	8.5% or 5.75 yen/kg, whichever is the greater	6.4% or 4.31 yen/kg, whichever is the greater	4.3% or 2.88 yen/kg, whichever is the greater	2.1% or 1.44 yen/kg, whichever is the greater	0		
	Other:																					
	Not more than 10% by weight of sucrose	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0		
	Other	29.8%	B15		27.9%	26.1%	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	0		
	- Juice of any other single fruit or vegetable:																					
Fruit juices:																						
	Containing added sugar:																					
Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15			21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0		

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 en/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
	Other:																				
	Not more than 10% by weight of sucrose:																				
	Prune juice	14.4%	B10		13.1%	11.8%	10.5%	9.2%	7.9%	6.5%	5.2%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0
	Other	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0
	Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0
	Vegetable juices:																				
	Containing added sugar	8.1%	B7		7.1%	6.1%	5.1%	4.1%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0
	Other:																				
	In airtight containers	7.6%	B7		6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	0	0	0	0	0	0	0	0	0	0
	Other	7.2%	B7		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0	0
2009.90	- Mixtures of juices:																				
	Mixtures of fruit juices:																				
	Containing added sugar:																				
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0	0
	Other	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 en/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	0
	Other:																				
	Not more than 10% by weight of sucrose	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
						Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%
	Mixtures of vegetable juices:																				
	Containing added sugar	8.1%	B7		7.1%	6.1%	5.1%	4.1%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0
	Other	5.4%	B5		4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 21	Miscellaneous edible preparations																				
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.																				
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:																				
2101.11	-- Extracts, essences and concentrates:																				
	Containing added sugar		X																		
	Other:																				
	Instant coffee	8.8%	B7		7.7%	6.6%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:																				
	Preparations with a basis of extracts, essences or concentrates:																				
	Containing added sugar		X																		
	Other:																				
	Instant coffee	8.8%	B7		7.7%	6.6%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
	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		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	3%	B5		2.5%	2%	1.5%	1%	0.5%	0	0	0	0	0	0	0	0	0	0	0
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		R	1																
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2102.30	- Prepared baking powders		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.																			
2103.10	- Soya sauce	6%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0
2103.20	- Tomato ketchup and other tomato sauces		X																	
2103.30	- Mustard flour and meal and prepared mustard:																			
	Put up in containers for retail sale	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
	Other	7.5%	B7		6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0
2103.90	- Other:																			
	Sauces:																			
	Mayonnaise, French dressings and salad dressings		R	1																
	Other	6%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0
	Other:																			
	Instant curry and other curry preparations	3.6%	B7		3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Consisting chiefly of sodiumglutamate	4.8%	B7		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0
	Other	10.5%	B7		9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0	0	0
21.04	Soups and broths and preparations therefor; homogenized composite food preparations.																			
2104.10	- Soups and broths and preparations therefor:																			
	Of vegetable, in airtight containers	7%	B7		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
	Other	8.4%	B7		7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0
2104.20	- Homogenized composite food preparations	6%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
2105.00	Ice cream and other edible ice, whether or not containing cocoa		R	1																
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 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	10.6%	B7		9.3%	8%	6.6%	5.3%	4%	2.7%	1.3%	0	0	0	0	0	0	0	0	0
	Other	15%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0
2106.90	- Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		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		X																		
	Chewing gum		R	1																	
	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:																				
	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		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 en/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other: Containing added sugar: Bases for beverage, containing Panax ginseng or its extract:																				

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Those, the largest single ingredient of which is sugar by weight		X																	
	Other	20%	B10		18.2%	16.4%	14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	0	0	0	0	0	0
	Food supplement with a basis of vitamins	12.5%	B10		11.4%	10.2%	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0
	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 Panax Ginseng or its extract	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	10%	B7		8.8%	7.5%	6.3%	5%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
	Other:																			
	Of products specified in heading 04.10	9%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
	Other:																			
	Food supplement with a basis of vitamins or of hydrolyzed vegetable protein:	12.5%	B10		11.4%	10.2%	9.1%	8%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	<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>Hijiki (<i>Hijikia fusiformis</i>)</p> <p>Other</p> <p>Other</p>		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			R	1																	
			X																		
			X																		
Chapter 22	Beverages, spirits and vinegar																				
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.																			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:																			
	Containing added sugar		R	1																
	Other	9.6%	B7		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0
2202.90	- Other:																			
	Containing added sugar		R	1																
	Other	9.6%	B7		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0
2203.00	Beer made from malt.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.																			
2204.10	- Sparkling wine		X																	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:																			
2204.21	-- In containers holding 2 l or less		X																	
2204.29	-- Other		X																	
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		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	29.8% or 23 yen/kg, which- ever is the greater	B15		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 en/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0
	Other:  Not more than 10% by weight of sucrose	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0
	Other	25.5%	B15		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0
22.05	Other Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2205.10	- In containers holding 2 l or less		X																	
2205.90	- Other:  Of an alcoholic strength by volume of less than 1% vol	19.1%	B15		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0
2206.00	Other 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, which- ever is the greater	B15		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 en/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0
	Other:  Sake (Seishu and Dakushu)		X																	



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.																			
2207.10	- Undenatured ethyl alcohol of an alcohol strength by volume of 80% vol or higher:																			
	Of an alcoholic strength by volume of 90% vol or higher:																			
	Intended for provision in manufacturing industrial alcohol		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
	Other:																			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength		X																	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.																			
2208.20	- Spirits obtained by distilling grape wine or grape marc		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2208.30	- Whiskies		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2208.40	- Rum and tafia		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2208.50	- Gin and Geneva		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2208.60	- Vodka		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2208.70	- Liqueurs and cordials		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2208.90	- Other:																			
	Ethyl alcohol and distilled alcoholic beverages:																			
	Fruit brandy		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Ethyl alcohol:																			
	Intended for use in distilling alcohol for making alcoholic Beverages through the continuous still		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
	Other:																			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:		X																	
	Other spirituous beverages:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Imitation sake and white sake		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15		27.9% or 21.56 yen/kg, whichever is the greater	26.1% or 20.13 yen/kg, whichever is the greater	24.2% or 18.69 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	20.5% or 15.81 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	16.8% or 12.94 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	13.0% or 10.06 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	9.3% or 7.19 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	5.6% or 4.31 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	1.9% or 1.44 yen/kg, whichever is the greater	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	4.8%	B7		4.2%	3.6%	3%	2.4%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2307.00	Wine lees; argol.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23.09	Preparations of a kind used in animal feeding.																			
2309.10	- Dog or cat food, put up for retail sale:																			
	Containing not less than 10% of lactose by weight	Per each kilo gram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained	B10		Per each kilo gram, 54.09 yen + 5.45 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 48.68 yen + 4.91 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 43.27 yen + 4.36 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 37.86 yen + 3.82 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 32.45 yen + 3.27 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 27.05 yen + 2.73 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 21.64 yen + 2.18 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 16.23 yen + 1.64 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 10.82 yen + 1.09 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 5.41 yen + 0.55 yen for every 1% exceeding 10% by weight of lactose contained	0	0	0	0	0	0
	Other: In airtight containers not more than 10kg each including container		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2309.90	Other:  More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:  In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	18 yen/kg	B10		16.36 yen/kg	14.73 yen/kg	13.09 yen/kg	11.45 yen/kg	9.82 yen/kg	8.18 yen/kg	6.55 yen/kg	4.91 yen/kg	3.27 yen/kg	1.64 yen/kg	0	0	0	0	0	0
	- Other:  Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:  Containing not less than 10% of lactose by weight:  Intended for feeding calves suitable for white veal		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	Per each kilo gram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B10		Per each kilo gram, 47.73 yen + 4.82 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 42.95 yen + 4.34 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 38.18 yen + 3.85 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 33.41 yen + 3.37 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 28.64 yen + 2.89 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 23.86 yen + 2.41 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 19.09 yen + 1.93 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 14.32 yen + 1.45 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 9.55 yen + 0.96 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilo gram, 4.77 yen + 0.48 yen for every 1% exceeding 10% by weight of lactose contained	0	0	0	0	0	0
	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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other: In airtight containers not more than 10kg each including container		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other: More than 70yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order:																				
	For dogs, cats and other similar kind of ornamental animals and pet animals		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																		
	Other		X																		
Chapter 24	Tobacco and manufactured tobacco substitutes																				
24.01	Unmanufactured tobacco; tobacco refuse.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		X																		
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.																				

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X																	
2403.91	- Other: -- "Homogenized" or "reconstituted" tobacco		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2403.99	-- Other:  Tobacco extracts and essences		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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 2.8 mm, or agglomerated, other than those in aqueous solution		X																	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2502.00	Unroasted iron pyrites.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.04	Natural graphite.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2509.00	Chalk.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2524.00	Asbestos.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.25	Mica, including splittings; mica waste.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 <sub>2</sub> BO <sub>3</sub> calculated on the dry weight.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.30	Mineral substances not elsewhere specified or included.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 26	Ores, slag and ash		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27.02	Lignite, whether or not agglomerated, excluding jet.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2703.00	Peat (including peat litter), whether or not agglomerated.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
27.10	<p>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.</p> <p>- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:</p>																				
2710.11	<p>-- Light oils and preparations:</p> <p>Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:</p> <p>Petroleum spirits:</p> <p>Mixed alkylenes with a very low degree of polymerisation</p>		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	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		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	For aviation use, including products not containing antiknock preparations:																			
	Of a specific gravity not more than 0.8017 at 15° C	2069 yen/kl	B10		1880.91 yen/kl	1692.82 yen/kl	1504.73 yen/kl	1316.64 yen/kl	1128.55 yen/kl	940.45 yen/kl	752.36 yen/kl	564.27 yen/kl	376.18 yen/kl	188.09 yen/kl	0	0	0	0	0	0
	Other	2336 yen/kl	B10		2123.69 yen/kl	1911.27 yen/kl	1698.91 yen/kl	1486.55 yen/kl	1274.18 yen/kl	1061.82 yen/kl	849.45 yen/kl	637.09 yen/kl	424.73 yen/kl	212.36 yen/kl	0	0	0	0	0	0
	Other:																			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	1386 yen/kl	B10		1260 yen/kl	1134 yen/kl	1008 yen/kl	882 yen/kl	756 yen/kl	630 yen/kl	504 yen/kl	378 yen/kl	252 yen/kl	126 yen/kl	0	0	0	0	0	0
	Kerosenes:																			
	Mixed alkylenes with a very low degree of polymerisation		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
2710.19	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:																				
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	564 yen/kl	B10		512.73 yen/kl	461.45 yen/kl	410.18 yen/kl	358.91 yen/kl	307.64 yen/kl	256.36 yen/kl	205.09 yen/kl	153.82 yen/kl	102.55 yen/kl	51.27 yen/kl	0	0	0	0	0	0	
	Gas oils:																				
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	1257 yen/kl	B10		1142.73 yen/kl	1028.45 yen/kl	914.18 yen/kl	799.91 yen/kl	685.64 yen/kl	571.36 yen/kl	457.09 yen/kl	342.82 yen/kl	228.55 yen/kl	114.27 yen/kl	0	0	0	0	0	0	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	-- Other:																				
	Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:																				
Kerosenes:																					
Mixed alkylenes with a very low degree of polymerisation			A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other:																					

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	564 yen/kl	B10		512.73 yen/kl	461.45 yen/kl	410.18 yen/kl	358.91 yen/kl	307.64 yen/kl	256.36 yen/kl	205.09 yen/kl	153.82 yen/kl	102.55 yen/kl	51.27 yen/kl	0	0	0	0	0	0
	Gas oils:																			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	1257 yen/kl	B10		1142.73 yen/kl	1028.45 yen/kl	914.18 yen/kl	799.91 yen/kl	685.64 yen/kl	571.36 yen/kl	457.09 yen/kl	342.82 yen/kl	228.55 yen/kl	114.27 yen/kl	0	0	0	0	0	0
	Heavy fuel oils and raw oils:																			
	Of a specific gravity not more than 0.9037 at 15° C:																			
	Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the Customs		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			



Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15° C and a flash point not exceeding 130° C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Containing by weight 0.3% or less of sulphur	2593 yen/kl	B10		2357.27 yen/kl	2121.55 yen/kl	1885.82 yen/kl	1650.09 yen/kl	1414.36 yen/kl	1178.64 yen/kl	942.91 yen/kl	707.18 yen/kl	471.45 yen/kl	235.73 yen/kl	0	0	0	0	0	0
	Other	3306 yen/kl	B10		3005.45 yen/kl	2704.91 yen/kl	2404.36 yen/kl	2103.82 yen/kl	1803.27 yen/kl	1502.73 yen/kl	1202.18 yen/kl	901.64 yen/kl	601.09 yen/kl	300.55 yen/kl	0	0	0	0	0	0
	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		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Containing by weight 0.3% or less of sulphur	2376 yen/kl	B10		2160 yen/kl	1944 yen/kl	1728 yen/kl	1512 yen/kl	1296 yen/kl	1080 yen/kl	864 yen/kl	648 yen/kl	432 yen/kl	216 yen/kl	0	0	0	0	0	0
	Other	3202 yen/kl	B10		2910.91 yen/kl	2619.82 yen/kl	2328.73 yen/kl	2037.64 yen/kl	1746.55 yen/kl	1455.45 yen/kl	1164.36 yen/kl	873.27 yen/kl	582.18 yen/kl	291.09 yen/kl	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Waste oils:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2710.99	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27.11	Petroleum gases and other gaseous hydrocarbons.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 29	Organic chemicals																			
29.01	Acyclic hydrocarbons.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.02	Cyclic hydrocarbons.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.03	Halogenated derivatives of hydrocarbons.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.																			
	- Saturated monohydric alcohols:																			
2905.11	-- Methanol (methyl alcohol)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.13	-- Butan-1-ol (n-butyl alcohol)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.14	-- Other butanols		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.19	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Unsaturated monohydric alcohols:																			
2905.22	-- Acyclic terpene alcohols		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.29	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Diols:																			
2905.31	-- Ethylene glycol (ethanediol)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.32	-- Propylene glycol (propane-1,2-diol)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.39	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other polyhydric alcohols:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2905.41	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.42	-- Pentaerythritol		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.43	-- Mannitol		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.44	-- D-glucitol (sorbitol)		X																	
2905.45	-- Glycerol		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.49	-- Other - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.51	-- Ethchlorvynol (INN)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905.59	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. - Cyclanic, cyclenic or cycloterpenic:																			
2906.11	-- Menthol	8% or 213.44 yen/kg, whichever is the greater	B10		7.3% or 194.04 yen/kg, whichever is the greater	6.5% or 174.63 yen/kg, whichever is the greater	5.8% or 155.23 yen/kg, whichever is the greater	5.1% or 135.83 yen/kg, whichever is the greater	4.4% or 116.42 yen/kg, whichever is the greater	3.6% or 97.02 yen/kg, whichever is the greater	2.9% or 77.61 yen/kg, whichever is the greater	2.2% or 58.21 yen/kg, whichever is the greater	1.5% or 38.81 yen/kg, whichever is the greater	0.7% or 19.4 yen/kg, whichever is the greater	0	0	0	0	0	0
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2906.13	-- Sterols and inositols		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2906.14	-- Terpeneols		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2906.19	-- Other - Aromatic:		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2906.21	-- Benzyl alcohol		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2906.29	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.07	Phenols; phenol-alcohols.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.12	-- Tartaric acid		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.13	-- Salts and esters of tartaric acid		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.14	-- Citric acid		X																	
2918.15	-- Salts and esters of citric acid:  Calcium citrate		X																	

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.16	-- Gluconic acid, its salts and esters		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.19	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.22	-- O-Acetylsalicylic acid, its salts and esters		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.23	-- Other esters of salicylic acid and their salts		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.29	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2918.90	- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.21	Amine-function compounds.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.22	Oxygen-function amino-compounds.																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.12	-- Diethanolamine and its salts		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.13	-- Triethanolamine and its salts		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.14	-- Dextropropoxyphene (INN) and its salts		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.19	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:																				
2922.21	-- Aminohydroxynaphthalene-sulphonic acids and their salts		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.29	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:																				
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.39	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:																				



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2922.41	-- Lysine and its esters; salts thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.42	-- Glutamic acid and its salts: Sodium glutamates	5.2%	B5		4.3%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0	0	0	0	0	
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2922.43	-- Anthranilic acid and its salts		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2922.44	-- Tilidine (INN) and its salts		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2922.49	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.26	Nitrile-function compounds.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2927.00	Diazo-, azo- or azoxy-compounds.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.29	Compounds with other nitrogen function.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.30	Organo-sulphur compounds.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2931.00	Other organo-inorganic compounds.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2935.00	Sulphonamides.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.41	Antibiotics.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2942.00	Other organic compounds.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 30	Pharmaceutical products		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 31	Fertilisers		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations																			
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.																			
	- Essential oils of citrus fruit:																			
3301.11	-- Of bergamot		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.12	-- Of orange		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.13	-- Of lemon		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.14	-- Of lime		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.19	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Essential oils other than those of citrus fruit:																			
3301.21	-- Of geranium		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.22	-- Of jasmin		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.23	-- Of lavender or of lavandin		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.24	-- Of peppermint ( <i>Mentha piperita</i> )		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.25	-- Of other mints:  Peppermint oils obtained from <i>Mentha arvensis</i> :																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	5.4%	B7		4.7%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.26	-- Of vetiver		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.29	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.30	- Resinoids		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.90	- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3303.00	Perfumes and toilet waters.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33.05	Preparations for use on the hair.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes																				
35.01	Casein, caseinates and other casein derivatives; casein glues.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.																				
	Gelatin for photographic use, gelatin derivatives, fish glues and isinglass		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 37	Photographic or cinematographic goods		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 38	Miscellaneous chemical products		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 39	Plastics and articles thereof																			
39.01	Polymers of ethylene, in primary forms.																			
3901.10	- Polyethylene having a specific gravity of less than 0.94:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.3% or 4.48 yen/kg, whichever is the less	B10		1.2% or 4.07 yen/kg, whichever is the less	1.1% or 3.67 yen/kg, whichever is the less	0.9% or 3.26 yen/kg, whichever is the less	0.8% or 2.85 yen/kg, whichever is the less	0.7% or 2.44 yen/kg, whichever is the less	0.6% or 2.04 yen/kg, whichever is the less	0.5% or 1.63 yen/kg, whichever is the less	0.4% or 1.22 yen/kg, whichever is the less	0.2% or 0.81 yen/kg, whichever is the less	0.1% or 0.41 yen/kg, whichever is the less	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3901.20	- Polyethylene having a specific gravity of 0.94 or more:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.3% or 4.48 yen/kg, whichever is the less	B10		1.2% or 4.07 yen/kg, whichever is the less	1.1% or 3.67 yen/kg, whichever is the less	0.9% or 3.26 yen/kg, whichever is the less	0.8% or 2.85 yen/kg, whichever is the less	0.7% or 2.44 yen/kg, whichever is the less	0.6% or 2.04 yen/kg, whichever is the less	0.5% or 1.63 yen/kg, whichever is the less	0.4% or 1.22 yen/kg, whichever is the less	0.2% or 0.81 yen/kg, whichever is the less	0.1% or 0.41 yen/kg, whichever is the less	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3901.30	- Ethylene-vinyl acetate copolymers		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3901.90	- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.02	Polymers of propylene or of other olefins, in primary forms.																			
3902.10	- Polypropylene:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.3% or 5.12 yen/kg, whichever is the less	B10		1.2% or 4.65 yen/kg, whichever is the less	1.1% or 4.19 yen/kg, whichever is the less	0.9% or 3.72 yen/kg, whichever is the less	0.8% or 3.26 yen/kg, whichever is the less	0.7% or 2.79 yen/kg, whichever is the less	0.6% or 2.33 yen/kg, whichever is the less	0.5% or 1.86 yen/kg, whichever is the less	0.4% or 1.4 yen/kg, whichever is the less	0.2% or 0.93 yen/kg, whichever is the less	0.1% or 0.47 yen/kg, whichever is the less	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902.20	- Polyisobutylene		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902.30	- Propylene copolymers:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B10		0.5%	0.5%	0.4%	0.4%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902.90	- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.03	Polymers of styrene, in primary forms.																			
	- Polystyrene:																			
3903.11	-- Expansible		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3903.19	-- Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
3903.20	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.3%	B10		1.2%	1.1%	0.9%	0.8%	0.7%	0.6%	0.5%	0.4%	0.2%	0.1%	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3903.30	- Styrene-acrylonitrile(SAN) copolymers:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.62%	B10		0.6%	0.5%	0.5%	0.4%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0	0	0	0	0	0
3903.90	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Acrylonitrile-butadiene-Styrene (ABS) copolymers:																			
3903.90	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.62%	B10		0.6%	0.5%	0.5%	0.4%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.04	- Other:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.62%	B6		0.5%	0.4%	0.4%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0	0
39.04	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.																			
3904.10	- Poly(vinyl chloride), not mixed with any other substances:																			



Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.78%	B9		0.7%	0.6%	0.5%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3904.21	-Other Poly(vinyl chloride): -- Non-plasticised:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.78%	B9		0.7%	0.6%	0.5%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3904.22	-- Plasticised:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.78%	B6		0.7%	0.6%	0.4%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3904.30	- Vinyl chloride-vinyl acetate copolymers		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3904.40	- Other Vinyl chloride copolymers		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3904.50	- Vinylidene chloride polymers:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B6		0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3904.61	- Fluoro-polymers: -- Polytetrafluoroethylene		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3904.69	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
3904.90	- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.06	Acrylic polymers in primary forms.																			
3906.10	- Poly(methyl methacrylate):																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.68%	B6		0.6%	0.5%	0.4%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3906.90	- Other:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B6		0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.08	Polyamides in primary forms.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3910.00	Silicones in primary forms.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not else where specified or included, in primary forms.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3914.00	Ion-exchangers based on Polymers of headings 39.01 to 39.13, in primary forms.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.15	Waste, parings and scrap, of plastics.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
39.21	Other plates, sheets, film, foil and strip, of plastics.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.24	Tableware, kitchenware, other Household articles and toilet articles, of plastics.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.25	Builders' ware of plastics, not elsewhere specified or included.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 40	Rubber and articles thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 41	Raw hides or skins (other than furskins) and leather																			
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.																			
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4101.50	Other - Whole hides and skins, of a weight exceeding 16kg:	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4101.90	Other - Other, including butts, bends and bellies:	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41.02	Other Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4103.10	- Of goats or kids		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
4103.20	- Of reptiles		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4103.30	- Of swine:																			
	Of which have not yet undergone any tanning process		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
4103.90	- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
4104.19	-- Other:																			
	Chrome tanned hides and skins		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other:																			
	Dyed or coloured:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Dyed or coloured, excluding whole hides and skins of bovine of a unit surface area not exceeding 2.6m <sup>2</sup> , hides and skins of buffalo and roller leather	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0
	Other	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
4104.49	-- Other:																			
	Tanned (including retanned) but not further prepared:																			
	Chrome tanned hides and skins		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other :																			
	Dyed or coloured	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4105.30	- In the dry state (crust):																			
	Dyed or coloured	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
4106.22	-- In the dry state (crust):																			
	Dyed or coloured	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Of swine:																			
4106.31	-- In the wet state (including wet-blue)	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
4106.32	-- In the dry state (crust):																			
	Dyed or coloured	1.6%	B7		1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	0	0	0	0	0	0	0	0	0
	Other	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
4106.40	- Of reptiles:																			
	Vegetable pre-tanned		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Dyed or coloured:																			
	Of alligators, crocodiles or lizards	2%	B7		1.8%	1.5%	1.3%	1.0%	0.8%	0.5%	0.3%	0	0	0	0	0	0	0	0	0
	Other	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																			
4106.91	-- In the wet state (including wet-blue)		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4106.92	-- In the dry state (crust):																			
	Dyed or coloured	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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:																			



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
4107.11	-- Full grains, unsplit:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																			
	Dyed, coloured, stamped or embossed:																			
	Dyed or coloured excluding bovine leather, of a unit surface area not exceeding 2.6m <sup>2</sup> , buffalo and leather and roller leather	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0
	Other	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
4107.12	-- Grain splits:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																			
	Dyed, coloured, stamped or embossed:																			
	Dyed or coloured excluding bovine leather, of a unit surface area not exceeding 2.6m <sup>2</sup> , buffalo leather and roller leather	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0
	Other	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
4107.19	-- Other:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																			
	Dyed, coloured, stamped or embossed	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
4107.91	- Other, including sides:																			
	-- Full grains, unsplit:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																			
	Dyed, coloured, stamped or embossed:																			
4107.92	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0
	Other	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	-- Grain splits:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
4107.99	Other:																			
	Dyed, coloured, stamped or embossed:																			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0
	Other	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
4107.99	-- Other:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																			
	Dyed, coloured, stamped or embossed	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	12%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																			
	Dyed, coloured, stamped or embossed	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.																			
4113.10	- Of goats or kids:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																			
	Dyed, coloured, stamped or embossed	16%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4113.20	- Of swine:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																			
	Dyed, coloured, stamped or embossed	1.6%	B7		1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	0	0	0	0	0	0	0	0	0
	Other	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
4113.30	- Of reptiles:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
4113.90	Dyed, coloured, stamped or embossed:																			
	Of alligators, crocodiles or lizards	2%	B7		1.8%	1.5%	1.3%	1.0%	0.8%	0.5%	0.3%	0	0	0	0	0	0	0	0	0
	Other	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																			
	Parchment-dressed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
41.14	Other:											0	0	0	0	0	0	0	0	0
	Dyed, coloured, stamped or embossed	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41.15	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		X																	
4115.10	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.																			
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	1.2%	B7		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0.6%	B7		0.5%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	1.06%	B7		0.9%	0.8%	0.7%	0.5%	0.4%	0.3%	0.1%	0	0	0	0	0	0	0	0	0	0
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.  - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:																				
4202.11	-- With outer surface of leather, of composition leather or of patent leather:  Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty  Other	12.8%  8%	B7  B7		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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	12.8%	B7		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0
	Other:																			
	With outer surface of plastic sheeting or of textile materials	6.4%	B7		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0
	Other	3.68%	B7		3.2%	2.8%	2.3%	1.8%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0
4202.19	-- Other	0.82%	B7		0.7%	0.6%	0.5%	0.4%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
	- Handbags, whether or not with shoulder strap, including those without handle:																			
4202.21	-- With outer surface of leather, of composition leather or of patent leather:																			
	Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:																			
	Of leather or of patent leather	11.2%	B7		9.8%	8.4%	7.0%	5.6%	4.2%	2.8%	1.4%	0	0	0	0	0	0	0	0	0
	Other	12.8%	B7		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
4202.22	Of leather or of patent leather	6.4%	B7		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0
	Other	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
	-- With outer surface of plastic sheeting or of textile materials:  Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B7		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0
4202.29	Other	6.4%	B7		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0
	-- Other	6.4%	B7		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0
4202.31	- Articles of a kind normally carried in the pocket or in the handbag:  -- With outer surface of leather, of composition leather or of patent leather:																			
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B7		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0
	Other	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
4202.32	-- With outer surface of plastic sheeting or of textile materials:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	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	12.8%	B7		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0
	Other	6.4%	B7		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0
4202.39	-- Other	0.82%	B7		0.7%	0.6%	0.5%	0.4%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
	- Other:																			
4202.91	-- With outer surface of leather, of composition leather or of patent leather	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
4202.92	-- With outer surface of plastic sheeting or of textile materials	6.4%	B7		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0
4202.99	-- Other:																			
	Of wood	0.54%	B7		0.5%	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0	0	0	0	0	0	0	0	0
	Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	0.68%	B7		0.6%	0.5%	0.4%	0.3%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
	Other	0.92%	B7		0.8%	0.7%	0.6%	0.5%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.																			
4203.10	- Articles of apparel:																			



Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
4203.21	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B7		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	0	0	0	0	0	0	0	0	
	Other	10%	B7		8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0	
	- Gloves, mittens and mitts: -- Specially designed for use in sports:																				
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%	B7		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	0	0	0	0	0	0	0	0	
	Other		X																		
	-- 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:																				
4203.30	Of leather	14%	B7		12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	0	0	0	0	0	0	0	0	0	
	Of composition leather	16%	B7		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	0	0	0	0	0	0	0	0	
	Other		X																		
	- Belts and bandoliers:																				

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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%	B7		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	0	0	0	0	0	0	0	0
	Other		X																	
4204.00	- 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%	B7		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	0	0	0	0	0	0	0	0
	Other	10%	B7		8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
4205.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:																			
	Belts and beltings, combing leathers and intergill-leathers	3.6%	B7		3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0
	Other	0.66%	B7		0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
42.06	Other articles of leather or of composition leather.	6%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	0.66%	B7		0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
Chapter 43	Furskins and artificial fur; manufactures thereof																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.		X																	
43.03	Articles of apparel, clothing accessories and other articles of fur skin.		X																	
4304.00	Artificial fur and articles thereof.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4405.00	Wood wool; wood flour.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
					44.06	Railway or tramway sleepers (cross-ties) of wood.		A		0	0	0	0	0	0	0	0	0	0	0
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.12	Plywood, veneered panels and similar laminated wood.																			
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:																			
4412.13	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		R	1																

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty																
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
4412.14	-- Other, with at least one outer ply of non-coniferous wood		R	1																	
4412.19	-- Other - Other, with at least one outer ply of non-coniferous wood:		R	1																	
4412.22	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4412.23	-- Other, containing at least one layer of particle board		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4412.29	-- Other - Other:		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4412.93	-- Other, containing at least one layer of particle board																				
4412.99	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4419.00	Tableware and kitchenware, of wood.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.21	Other articles of wood.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 45	Cork and articles of cork		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork																			
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).																			
4601.20	- Mats, matting and screens of vegetable materials:																			
	Of Igusa( <i>Juncus effusus</i> ) or of Shichittoi( <i>Cyperus tegetiformis</i> )	6%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																			
4601.91	-- Of vegetable material:																			
	Mushiro, Komo and rushmats		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Plaits and similar products of plaiting materials, whether or not assembled into strips		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Of Igusa( <i>Juncus effusus</i> ) or of Shichittoi( <i>Cyperus tegetiformis</i> )	6%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4601.99	-- Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 50	Silk																			
5001.00	Silk-worm cocoons suitable for reeling.		X																	
5002.00	Raw silk (not thrown):																			
	Wild silk		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other		X																	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
5005.00	Yarn spun from silk waste, not put up for retail sale.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50.07	Woven fabrics of silk or of silk waste.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 52	Cotton		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 54	Man-made filaments		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 55	Man-made staple fibres		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length(flock), textile dust and mill neps.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56.02	Felt, whether or not impregnated, coated, covered or laminated.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:																			
5604.10	- Rubber thread and cord, textile covered		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
5604.20	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5604.90	- Other:  Impregnated, coated, covered or sheathed with rubber  Other:  Of cotton	0.38% or 2.6 yen/kg, whichever is the greater	A   B7		0   0.3% or 2.28 yen/kg, whichever is the greater	0   0.3% or 1.95 yen/kg, whichever is the greater	0   0.2% or 1.63 yen/kg, whichever is the greater	0   0.2% or 1.3 yen/kg, whichever is the greater	0   0.1% or 0.98 yen/kg, whichever is the greater	0   0.1% or 0.65 yen/kg, whichever is the greater	0	0	0	0	0	0	0	0	0	0
	Other	0.7%	B7		0.6%	0.5%	0.4%	0.4%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
Chapter 57	Carpets and other textile floor coverings		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 60	Knitted or crocheted fabrics		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 64	Footwear, gaiters and the like; parts of such articles																			
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.																			
6401.10	- Footwear incorporating a protective metal toe-cap:																			
	Ski-boots		X																	
	Other	6.7%	B7		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
	- Other footwear:																			
6401.91	-- Covering the knee	6.7%	B7		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
6401.92	-- Covering the ankle but not covering the knee:																			
	Ski-boots		X																	

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	6.7%	B7		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
6401.99	-- Other	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
64.02	Other footwear with outer soles and uppers of rubber or plastics.																			
	- Sports footwear:																			
6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots:																			
	Ski-boots		X																	
	Snowboard boots	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
6402.19	-- Other	6.7%	B7		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7%	B7		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
6402.30	- Other footwear, incorporating a protective metal toe-cap	6.7%	B7		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
	- Other footwear:																			
6402.91	-- Covering the ankle	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
6402.99	-- Other:																			
	Shoes	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
	Other		X																	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.																			
	- Sports footwear:																			
6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots		X																	
6403.19	-- Other		X																	
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
6403.30	House footwear	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:																			
	Footwear with outer soles of rubber, leather or composition leather (excluding slippers and other house footwear)	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
6403.40	Other:																			
	Slippers		X																	
	Other	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	- Other footwear, incorporating a protective metal toe-cap:																			
6403.51	Footwear with outer soles of rubber, leather or composition leather	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
	Other	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	- Other footwear with outer soles of leather:																			
	-- Covering the ankle:																			
6403.59	House footwear	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other:																			
	Footwear for gymnastics, athletics or similar activities		X																	
	Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
6403.59	-- Other:																			
	Slippers or other house footwear:																			
	Slippers		X																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other:																			
	Footwear for gymnastics, athletics or similar activities		X																	
	Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
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		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
	Other:																			
	Footwear for gymnastics, athletics or similar activities		X																	
	Other	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
6403.99	-- Other:  Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear):																			
	Footwear for gymnastics, athletics or similar activities		X																	
	Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
	Other:																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Slippers or footwear for gymnastics, athletics or similar activities		X																	
64.04	Other	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.																			
	- Footwear with outer soles of rubber or plastics:																			
6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
6404.19	-- Other:																			
	With uppers containing furskin:																			
	With the uppers of leather in part (excluding slippers)	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other		X																	
	Other:																			
	"Jikatabi" and Canvas Shoes	6.7%	B7		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
	Other	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
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%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other		X																	

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	With outer soles of leather (excluding those with uppers containing furskin):																			
	Canvas shoes:																			
	With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)	17.3%	B10		15.7%	14.2%	12.6%	11.0%	9.4%	7.9%	6.3%	4.7%	3.1%	1.6%	0	0	0	0	0	0
	Other		X																	
	Other:																			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other		X																	
	Other	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3%	2.4%	1.8%	1.2%	0.6%	0	0	0	0	0	0
64.05	Other footwear.																			
6405.10	- With uppers of leather or composition leather:																			
	With outer soles of leather and uppers of composition leather:																			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other		X																	
	With outer soles of rubber, plastics or composition leather and uppers of composition leather	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
6405.20	- With uppers of textile materials		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6405.90	- Other:																			
	With outer soles of rubber, plastics, leather or composition leather:																			
	With uppers containing furskin:																			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other		X																	
	Other:																			
	With outer soles of leather:																			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics, or similar activities and slippers)	24%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other		X																	
	Other	8%	B7		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
	Other		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.																			
6406.10	- Uppers and parts thereof, other than stiffeners:																			



Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note	Rate of customs duty															
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
6406.20	Of leather or containing furskin		X																	
	Other	3.4%	B7		3.0%	2.6%	2.1%	1.7%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
6406.91	- Outer soles and heels, of rubber or plastics	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	0	0	0	0	0	0
	- Other:																			
6406.99	-- Of wood:																			
	Containing furskin		X																	
6406.99	Other	3.4%	B7		3.0%	2.6%	2.1%	1.7%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
	-- Of other materials:																			
6406.99	Of leather or containing furskin		X																	
	Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	0	0	0	0	0	0
Chapter 65	Headgear and parts thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 69	Ceramic products		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 70	Glass and glassware																			
7001.00	Cullet and other waste and scrap of glass; glass in the mass.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7008.00	Multiple-walled insulating units of glass.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7012.00	Glass inners for vacuum flasks or for other vacuum vessels.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 1 mm in diameter.																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7018.20	- Glass microspheres not exceeding 1 mm in diameter		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7018.90	- Other:  Combined with precious metal or metal plated with precious metal  Other	6.6%	B7  A		5.8%	5.0%	4.1%	3.3%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7020.00	Other articles of glass.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.02	Diamonds, whether or not worked, but not mounted or set.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7107.00	Base metals clad with silver, not further worked than semi-manufactured.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured form, or in powder form.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
7113.11	- of precious metal whether or not plated or clad with precious metal: -- Of silver, whether or not plated or clad with other precious metal	2.08%	B5		1.7%	1.4%	1%	0.7%	0.3%	0	0	0	0	0	0	0	0	0	0	0
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	2.08%	B5		1.7%	1.4%	1%	0.7%	0.3%	0	0	0	0	0	0	0	0	0	0	0
	Other	2.16%	B5		1.8%	1.4%	1.1%	0.7%	0.4%	0	0	0	0	0	0	0	0	0	0	0
7113.20	- Of base metal clad with precious metal	2.16%	B5		1.8%	1.4%	1.1%	0.7%	0.4%	0	0	0	0	0	0	0	0	0	0	0
71.14	Articles of goldsmiths' or silversmith' wares and parts thereof, of precious metal or of metal clad with precious metal.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.15	Other articles of precious metal or of metal clad with precious metal.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.17	Imitation jewellery		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.18	Coin.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 72	Iron and steel		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 73	Articles of iron or steel		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 74	Copper and articles thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 75	Nickel and articles thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 76	Aluminium and articles thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 78	Lead and articles thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 79	Zinc and articles thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 80	Tin and articles thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
Chapter 81	Other base metals; cermets; articles thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 83	Miscellaneous articles of base metal		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 88	Aircraft, spacecraft, and parts thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 89	Ships, boats and floating structures		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 91	Clocks and watches and parts thereof																			

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.05	Other clocks.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9107.00	Time switches with clock or watch movement or with synchronous motor.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.08	Watch movements, complete and assembled.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.09	Clock movements, complete and assembled.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.11	Watch cases and parts thereof.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0





Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
Chapter 95	Toys, games and sports requisites; parts and accessories thereof		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9604.00	Hand sieves and hand riddles.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	5.28%	B7		4.6%	4.0%	3.3%	2.6%	2.0%	1.3%	0.7%	0	0	0	0	0	0	0	0	0
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96.07	Slide fasteners and parts thereof.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty																
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5	Rate of customs duty															
Tariff item number	Description of goods	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 97	Works of art, collectors' pieces and antiques		A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0