

九〇一三のうち

光学機器（サーチライト及びスポットライトを含むものとし、他の号に掲げるものを除く。）

理化学用のもの

九〇一四のうち

土地測量機器（写真測量用のものを含むものとし、写真機を除く）、水路測量機器、航行用計測機器（自動航行機器を含む）、気象観測機器、水利計測機器、地球物理学用機器、ら針盤及び測距儀

ら針盤及びその部分品

高度計

気象観測機器、水利計測機器、地球物理学用機器及びこれらの部分品（理化学用のものに限る。）

九〇一六のうち

製図機器（パンタグラフその他の写図機器を含むものとし、写真測量用の図化機を除く）、けがき用具及び計算尺、計算盤その他の計算用具並びにマイクロメータ、キャリパー、ゲージ、ものさし、巻尺、釣合試験機その他の計測用又は試験用の機器（輪かく投影機を含むものとし、他の号に掲げるものを除く。）

一 製図機器、けがき用具、計算用具及びこれらの部分品のうち

デジバイダー

二 計測用又は試験用の機器及びその部分品

(三) その他のものうち

マイクロメーター、キャリパー、レベル、ゲージブロック、直尺及び

分度器

マイクロケータ

一五%

一五%

一五%

一五%

一五%

一五%

一五%

九〇一七のうち	<p>その他のもののうち理化学用のもの</p> <p>医療用又は獣医用の機器（電気式のものを含むものとし、他の号に掲げるものを除く。）</p> <p>医療（麻酔を含む。）用又は獣医用の機器及びその部分品（歯科用のもの、電気機器及び外科用の針、鉗子、ナイフ、手のこぎり、はさみその他の手道具並びにこれらの部分品を除く。）</p> <p>単に電動機で動作する機器（歯科用のものを除く。）並びに外科用の電気機器及びその部分品</p> <p>医療用又は獣医用の電気機器（外科用のもの及び単に電動機で動作するものを除く。）</p> <p>機械療法用機器、マッサージ用機器及び適性検査用機器並びに人工呼吸器、酸素吸入器、エヤゾール治療器その他これらに類する治療用機器及び呼吸用機器（ガスマスクその他これに類するマスクを含む。）</p> <p>医療用の機器及びその部分品（歯科用のもの及び電気機器を除く。）</p> <p>単に電動機で動作する機器並びに外科用の電気機器及びその部分品</p> <p>医療用の電気機器（歯科用のもの、外科用のもの及び単に電動機で動作するものを除く。）</p> <p>整形外科用機器、外科用ベルト、脱腸帯、骨折治療用のそえ木、義足、義眼その他これらに類する物品（義歯を除く。）</p> <p>エックス線機器（エックス線管、エックス線用のスクリーン、高電圧発生機及び</p>	一五%
九〇一八のうち		一〇%
九〇一九のうち		一五%
九〇二〇のうち		一五%

制御盤並びにエックス線検査用又はエックス線処置用の備付品を含む。その他の放射線機器	一 エックス線機器及びその部分品のうち	医療用のもの（部分品及び外科用のものを除く。）	理化学用のもの	二 その他のもののうち理化学用のもの	九〇二二のうち 教育用の機器及び模型（実物説明の用途のみに適するものに限る。） 九〇二二のうち 硬度試験機、抗張力試験機、圧縮試験機、弾性試験機その他これらに類する材料試験機	理化学用のもの	九〇二三のうち 浮きばかり（アルコール計その他これに類する物品を含む。）、湿度計（乾湿球湿度計を含む。）、及び気圧計（自記装置を有するものを含む。）、 九〇二四のうち 圧力計	九〇二五のうち 偏光計、屈折計、分光計、ガス分析器その他の物理分析用又は化学分析用の機器及び粘度計、ボロシメーター、膨張計その他これらに類する測定用又は検査用の機器並びに光度計（露出計を含む。）、熱量計その他光、熱又は音の測定用又は検査用の機器及びミクロトーム	理化学用のもの（露出計を除く。）、 九〇二七のうち 速度計及び回転速度計（磁気式のものを含む。）、 九〇二八のうち 電気式機器及び放射線用機器（測定用、検査用、分析用又は調整用のものに限	二〇%	一五%	一五%	一五%	一五%	一五%	一五%	一五%	一五%
---	---------------------	-------------------------	---------	--------------------	--	---------	--	---	---	-----	-----	-----	-----	-----	-----	-----	-----	-----

る。)並びに電気の測定用又は検査用の機器

一 電気式機器のうち

圧力計

高度計、マイクロケーター、速度計及び回転速度計

その他のもののうち理化学用のもの

二 放射線用機器のうち

理化学用のもの

三 電気の測定用又は検査用の機器のうち

理化学用のもの

九〇二九のうち

部分品(第九〇二三号、第九〇二四号又は第九〇二六号から前号までに掲げる機器の専用のものに限る。)のうち

理化学用機器の部分品

九一〇二

時計(ウォッチムーブメントを有するものに限るものとし、前号又は次号に掲げるものを除く。)

一 胴、わくその他これらに類するケース又は台に貴金属、これを張り、若しくはめつきた金属、貴石、半貴石、真珠、ぞうげ又はべつこうを用いたもの

二 その他のもの

電気時計

その他のもの

九一〇三

計器盤用時計その他これに類する時計(車両用、航空機用又は船舶用のものに限

一五%

一五%

一五%

一五%

一五%

一五%

一五%

二七%

二〇%

二七%

るものとし、クロノメーターを除く。）

電気時計

その他のもの

九一〇四のうち

時計（他の号に掲げるものを除く。）

一 電気時計

三 その他のもの

(一)

銅、わくその他これらに類するケース又は台に貴金属、これを張り、若しくはめつきした金属、貴石、半貴石、真珠、ぞうげ又はべつこうを用

いたもの

(二)

その他のもの

九一〇五のうち

タイムレコーダーその他時刻を記録する機器

九二〇一のうち

ハープシコードその他鍵盤のある弦楽器（ピアノを除く。）及びハープ

九二〇二

バイオリン、ギターその他の弦楽器（他の号に掲げるものを除く。）

九二〇三のうち

ハーモニウムその他これに類するリード楽器

九二〇四のうち

アコーディオン、コンサーチナ、ハーモニカその他これらに類するリード楽器

アコーディオン

その他のもの（ハーモニカを除く。）

九二〇五

フルート、クラリネット、トランペットその他の管楽器

九二〇六

太鼓、木琴、シンバル、カステネットその他の打楽器

九二〇七のうち

電気楽器（電気ピアノ及び電気オルガンを除く。）

二〇%

二七%

二〇%

二七%

二七%

二〇%

一五%

一五%

一五%

二〇%

一五%

一五%

一五%

一五%

九二〇ハのうち	オーケストリオン、ミュージカルソーその他の楽器（オルゴールその他これに類するものを除く。）	一五%
九二一のう	蓄音機、ディクテータリングマシンその他の録音機及び音声再生機（レコードプレーヤー及びテープデッキを含むものとし、サウンドヘッドがあるかどうかを問わない。）	
	一 蓄音機及びレコードプレーヤー	二五%
	蓄音機（コインオペレート式のものに限る。）	三〇%
	その他のもの	
	二 その他のもののうち	
	ディクテータリングマシン	一五%
	録音機及び音声再生機（事務用のものに限る。）	一五%
九二二のうち	蓄音機用レコード及びその製造用の原盤並びに録音用、録画用その他これらに類する記録用のテープ、線、シートその他の物品（記録したものを含む。）	
	一 蓄音機用レコード	
	(二) その他のもの	
	イ 回転数が一分間につき四〇回以下のもので、直径が二〇センチメートル以下のもの	一枚につき 一七〇円
	ロ 回転数が一分間につき四〇回以下のもので、直径が二〇センチメートルをこえるもの	一枚につき 一七〇円
	ハ 回転数が一分間につき四〇回をこえ、五〇回以下のもの	一枚につき 七〇円

九二一三のうち	ニ 回転数が一分間につき五〇回をこえるもの 三 その他のもの (一) 記録したもののうち録音機用のテープ (二) その他のもののうち録音機用のテープ 録音機又は音声再生機の部分品及び附属品(他の号に掲げるものを除く。)	一枚につき 五六円
九七〇四のうち	二 その他のもののうち事務用のテープレコーダーの部分品 ビリヤード台、ルーレット、チェス、まあじやん、トランプその他これらに類する室内遊戯用具(コインオペレート式のものと及び卓球用具を含む。)	一五%
九七〇六のうち	三 その他のもの 運動用具及び戸外遊戯用具(第九七〇四号に掲げるものを除く。)	三〇%
九八〇二のうち	一 戸外遊戯用具 二 スキー スライドファスナー	三〇% 二〇% 一五%
九八〇三のうち	万年筆、ボールペン、シャープペンシル、鉄筆、ペン軸、ペンシルホルダーその他これらに類する物品並びにこれらの部分品及び附属品(次号又は第九八〇五号に掲げるものを除く。)	
	一 万年筆、ボールペン及びシャープペンシル (一) 軸又はキャップに貴金属、これを張り、若しくはめつきした金属、貴石、半貴石、真珠、さんご、ぞうげ又はべつこうを用いたもの (二) その他のもの	三〇%

九八〇五のうち	<p>ロ その他のもののうち万年筆</p> <p>二 その他のもの</p> <p>(二) その他のもののうち万年筆の部分品</p> <p>鉛筆、鉛筆用のしん、石筆、クレヨン、バステル、図画用木炭及びチョーク（ビ リヤードチョークを含む。）</p>	二〇%
九八一〇のうち	<p>一 鉛筆</p> <p>二 鉛筆用のしん</p> <p>ライター（電気式のものを含む。）及びその部分品（発火性合金、しんその他他 の号に掲げるものを除く。）</p> <p>一 貴金属、これを張り、若しくはめつきた金属、貴石、半貴石、真珠、さ んご、ぞうげ又はべつこうを用いたものうち</p> <p>貴石、半貴石、銀又は白金族の金属を用いたもの</p> <p>金を用いたもの（金の部分の価格が全価格の八〇％に満たないものに限 る。）</p>	二〇%
九八一一のうち	<p>喫煙用パイプ、シガーホルダー、シガレットホルダー及びこれらの部分品 （喫煙パイプ用に荒削りした木製ブロックを含む。）</p> <p>一 貴金属、これを張り、若しくはめつきた金属、貴石、半貴石、真珠、さ んご、ぞうげ又はべつこうを用いたものうち</p> <p>貴石、半貴石、銀又は白金族の金属を用いたもの</p> <p>金を用いたもの（金の部分の価格が全価格の八〇％に満たないものに限</p>	四五%

る。

二 その他のもののうちフェノール樹脂以外の合成樹脂製のもの

五〇%
三〇%

注 この譲許表は、日本国政府が国内手続を完了して締約国団の書記局長に対して効力発生のための通告を行なつた後三十日目の日又は当該通告中に指定する一層早い日に、効力を生ずる。

第二部 特恵関税率表

該当するものはない。

スイスの暫定的加入に関する宣言

関税及び貿易に関する一般協定へのスイス連邦の暫定的加入に関する宣言に附属すべき譲許表に関する千九百五十九年十一月十三日の調書によつて関税及び貿易に関する一般協定へのスイス連邦の暫定的加入に関する千九百五十八年十一月二十二日の宣言に附属した日本国の譲許表

次の譲許表は、現行の日本国の譲許表に代わる。

日本国の譲許表

日本国政府がスイス政府に許与することに同意する譲許の表

この譲許表は、英語のみを正文とする。

第一部

関税率表番号	品名	税率
二九三五のうち	複素環式化合物（スクレイン酸を含む。）	一五%
	五 塩酸ヒドラジン	
	七 その他のもののうち酒石酸デキストロー―（バラ―メトキシベンジル） ―二―メチルオクタヒドロイソキノリン、デキストロー―三―ヒドロキシ― N―メチルモルヒナン及び臭化水素酸デキストロー―三―メトキシ―N―メ チルモルヒナン	一五%
二九四二のうち	アルカロイド及びその塩、エーテル、エステルその他の誘導体（合成のものを含む。）	
	三 その他のもの	
	(四) ペラドンナ葉の左旋性アルカロイド	一五%
三二〇五のうち	有機の合成染料（顔料色素を含む）、合成ルミノホア及びけい光白色染料並びに天然あい	
	一〇 けい光白色染料	二五%
八四一一のうち	ポンプ（気体用のものに限る）、気体圧縮機（ガスタービン用のフリーピストン	

式圧縮機を含む。）及び送風機その他これに類する機械	三 送風機その他これに類する機械のうち
ディーゼル機関用排気タービン過給機	一五%

注 この讓許表は、日本国政府が国内手続を完了して締結国団の書記局長に対して効力発生のための通告を行なつた後三十日目の日又は当該通告中に指定する一層早い日に、効力を生ずる。

（附属書中わが国の讓許表以外の部分は省略）

Most-Favoured-Nation Tariff

Japan reserves the right to change the procedures established for the duty-exempt treatment accorded under the Law for Partial Amendments to the Customs Tariff Law, Law No. 42, 1954 and as implemented

(2) Other

herney

sponges

vegetalunous vegetables, whether or
it:

Small red beans

Other, excluding those for medical
purposes

rut, fresh or dried:

lemons and limes, fresh

fresh or dried:

Dried, excluding those in can,
bottle or pot, not more than 10
kilograms each including
container

fresh or dried:

Dried, excluding those in can,
bottle or pot, not more than 10
kilograms each including
container

Tariff Item Number	Description of Products	Rate of Duty
ex 0901	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: 1. Coffee: (1) Coffee beans, unroasted	30%
ex 0904	Pepper of the genus <i>Piper</i> ; pimento of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> : 2. Other: (1) Unground and unroasted: ex B. Pepper seeds	20%
ex 0906	Cinnamon	Free
ex 0908	Nutmeg, mace and cardamoms: 2. Other: ex (1) Unground and unroasted: Nutmeg	Free
ex 1005	Maize, 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.	Free
ex 1007	Buckwheat, "Awa", "Kibi", "Higo", Kuo-liang and other cereal; other cereals: ex 3. Kuo-liang and other grain sorghum, for feeding purposes	Free

Tariff Item Number	Description of Products	Rate of Duty
ex 1007 (con.)	Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs.	
ex 1101	Cereal flours: ex 1. Wheat flour for manufacturing monosodium glutamate Note: The imports under this item are to be used as materials for manufacturing monosodium glutamate under the supervision of the Customs.	12.5%
ex 1201	Soya beans, ground-nuts and other oil seeds and oleaginous fruit, whole or broken: 1. Soya beans 4. Sesame seeds 5. Cotton seeds 6. Kapok seeds 7. Safflower seeds 8. Linseeds 10. Copra	13% Free Free Free 5% Free Free
ex 1203	Seeds, fruit and spores, of a kind used for sowing: 2. Sugar beet seeds	Free
ex 1207	Plants and parts of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy,	Free

Tariff Item Number	Description of Products	Rate of Duty
ex 1207 (con.)	or for insecticidal, fungicidal or similar purposes, whether or not crushed, ground or powdered: ex 4. Cocoa leaves ex 7. Derris root ex 11. Cube root	Free Free Free
ex 1301	Raw vegetable materials of a kind used primarily in dyeing or in tanning: ex 2. Galls, betel nuts, oak bark and other materials used in tanning; Mangrove bark, dividivi and tara	Free
ex 1302	Lacs, natural gums, resins (excluding rosin), gum-resins and balsams: 4. Turpentine 7. Copal and dammar	Free Free
ex 1303	Vegetable saps and extracts: pectin, agar-agar and other natural mucilages and thickeners extracted from vegetable materials: 9. Bases for beverages: ex (1) Single, excluding those containing alcohol or sugar ex (2) Other, excluding those containing alcohol or sugar	Free 27.5% 27.5%
ex 1401	Vegetable materials of a kind used primarily for plaiting (for example, cornel straw, reeds, reeds, osier stems, bamboo, raffia and jute barks, whether or not bleached or dyed, not elsewhere specified or	

Tariff Item Number	Description of Products	Rate of Duty
ex 1401 (con.)	Included: 1. Rattan: (1) Unsplit and undrawn	Free
ex 1402	Vegetable materials, whether or not put up on a layer or between two layers of paper, textile fabric and other material, of a kind used primarily as stuffing or as padding (for example, kapok and sea-green): ex 1. Kapok, excluding those put up on a layer or between two layers of paper, textile fabric and other material	Free
ex 1501	Lard and other rendered pig fat; rendered poultry fat: 1. Lard and other rendered pig fat: (1) Lard (2) Other: A. Of acid value exceeding 2 B. Other	15 yen per kilo-gramme 5% 15 yen per kilo-gramme
ex 1502	Unrendered fats of bovine cattle, sheep or goats; tallow produced from those fats: 1. Beef tallow	4%
ex 1507	Fixed vegetable oils:	

Tariff Item Number	Description of Products	Rate of Duty
ex 1507 (con.)	5. Cotton seed oil <u>Note:</u> Cotton seed oil to be used for the manufacture of canned fish or shell fish for export shall be exempted from customs duty. Japan reserves the right to change the procedures established for the duty-exempt treatment accorded under the Customs Tariff Law No. 54, 1910 and as implemented by Cabinet Order No. 155, 1954; provided that such changes shall not result in nullification or any impairment of the concession.	10 %
ex 1513	6. Olive oil	Free
ex 1516	Margarine, shortening and other prepared edible fats: ex 2. Shortening	15%
ex 1702	Vegetable waxes, whether or not coloured: 1. Carnauba wax	10%
1704	Sugars, syrups of sugars, artificial honey (whether or not mixed with natural honey) and caramels (excluding those falling within heading No. 1701 or 1705): ex 1. Grape sugar, technically refined 7. Other: ex (2) Sorbose	25% 20%
	Sugar confectionery, not containing cocoa:	

Tariff Item Number	Description of Products	Rate of Duty
1704 (con.)	1. Chewing gum 2. Other	35% 35%
ex 1806	Chocolate confectionery and other food preparations containing cocoa, not elsewhere specified or included: 1. Chocolate confectionery 2. Other: ex (1) Sugared: Foods, the largest single ingredient of which is sugar by weight Chewing gum and other sugar confectionery	 35% 35%
ex 1902	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes: ex 1. Sugared: Foods, the largest single ingredient of which is sugar by weight, excluding infant food Vegetables prepared or preserved not elsewhere specified or included: 2. Other: ex (1) Tomato purée and tomato paste, in airtight containers	 35% 20%
ex 2002	<u>Note:</u> The foods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shell	

Tariff Item Number	Description of Products	Rate of Duty
ex 2002 (con.)	fish for export, and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law No. 61, 1954.	
	ex (2) Asparagus in airtight can, bottle or pot, not more than 10 kilograms each including container	20%
	Green peas and tomatoes, in can, bottle or pot, not more than 10 kilograms each including container	25%
ex 2006	Fruit other than those prepared or preserved, whether or not containing added sugar or spirit: 1. Sugared or containing spirit: ex (1) Pineapple, sugared, in can, bottle or pot, not more than 10 kilograms each including container ex (2) Marshmallow-cherries, sugared, in can, bottle or pot, not more than 10 kilograms each including container Peaches and pears, sugared, in can, bottle or pot, not more than 10 kilograms each including container	25% 25% 27%
	Cherries (excluding marshmallow-cherries), sugared, in can, bottle or pot, not more than 10 kilograms each including container	30%

Tariff Item Number	Description of Products	Rate of Duty
ex 2006 (con.)	2. Other: ex (2) Cherries in can, bottle or pot, not more than 10 kilograms each including container	20%
ex 2007	Fruit juices and vegetable juices, whether or not containing added sugar, but not containing spirit: 1. Fruit juices: ex (1) Sugared: Orange juice, not more than 10% by weight of sucrose, naturally and artificially contained Other, not more than 10% by weight of sucrose naturally and artificially contained ex (2) Orange juice, not more than 10% by weight of sucrose, naturally contained Other, not more than 10% by weight of sucrose, naturally contained 2. Vegetable juices: ex (2) Other, in airtight containers	30% 27% 25% 22.5% 17%
ex 2101	Roasted chicory and other roasted coffee substitutes, whether or not prepared; extracts thereof:	

Tariff Item Number	Description of Products	Rate of Duty
ex 2101 (con.)	Extracts of a kind used as bases for beverages, excluding those containing alcohol or sugar	27.5%
ex 2102	<p>Extracts, essences or concentrates, of coffee, tea or mate; preparations with a basis of those extracts, essences or concentrates;</p> <p>2. Other:</p> <p>(1) Instant coffee and instant tea;</p> <p>Instant coffee</p> <p>Instant tea</p> <p>ex (2) Coffee extracts, coffee essences and similar preparations containing coffee, excluding those containing alcohol</p> <p>Bases for beverages, excluding those containing alcohol and coffee</p>	<p>25%</p> <p>27.5%</p> <p>30%</p> <p>27.5%</p>
ex 2104	<p>Sauces; mixed condiments and mixed preparations:</p> <p>1. Sauces:</p> <p>(1) Tomato ketchup and tomato sauces</p> <p>(2) Mayonnaises</p> <p>(3) Other:</p> <p>French dressings and salad dressings</p> <p>Other</p>	<p>20%</p> <p>25%</p> <p>25%</p> <p>18%</p> <p>17%</p>
ex 2105	Vegetable mixtures in all sorts of containers, excluding those prepared	17%
ex 2107	Preparations not elsewhere specified	

Tariff Item Number	Description of Products	Rate of Duty
ex 2107 (con.)	<p>ex 1. Sugars:</p> <p>Food, the largest single ingredient of which is sugar by weight</p> <p>2. Other:</p> <p>(1) Bases for beverage, non-alcoholic</p>	35%
2203	Beer made from malt	35%
ex 2209	<p>Alcohol (other than those of heading No. 2208); distilled alcoholic beverages; liquors and other alcoholic beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:</p> <p>1. Alcohol and distilled alcoholic beverages:</p> <p>ex (1) Bourbon whisky</p>	35%
	<p>Provided that the container is labelled to indicate the commercial identification of the product, and that the label is approved by the Government or a Government instrumentality of the country of origin.</p> <p>Rye whisky</p>	40%

Tariff Item Number	Description of Products	Rate of Duty
ex 2209 (con.)	(3) Gln ex (4) Rm Other distilled alcoholic beverages	50% 45% 50%
ex 2302	Wheat bran	Free
ex 2507	Clay (for example, kaolin, bentonite and acid clay); Kyantey, adamantine and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 6507; millite; diatomite and diatom earths: 1. Acid clay	Free
ex 2512	Diatomaceous earth and other siliceous earths, not activated, of an apparent specific gravity of 1 or less, whether or not calcined: 1. Diatomaceous earth	Free
ex 2513	Pumice stone, emery, natural corundum and other natural abrasives: Emery sands and corundum sands, including powders thereof	Free
ex 2519	Magnesite, whether or not calcined, other than purified magnesium oxide: 1. Magnesite clinker	Free
ex 2520	Gypsum; anhydrite; calcined gypsum, and plaster with a basis of calcium sulphate, whether or not coloured, but not including plaster specially prepared for use in dentistry: 1. Gypsum, anhydrite and calcined gypsum;	

Tariff Item Number	Description of Products	Rate of Duty
ex 2520 (con.) ex 2530	(1) Incandescent Crude natural borates (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 95% of H_2BO_3 calculated on the dry weight: 2. Crude natural boric acid	Free 7.5%
ex 2540	Mineral substances not elsewhere specified or included; broken pottery: 1. "Broken" subterranean ex (2) Sulfur (natural or native)	Free
ex 2601	Metalliferous (including concentrates) and waste iron pyrites: 2. Copper ore 3. Bauxite 6. Hydrocarbon ores: (1) For the quantity (quota) stipulated by a Customs Order, or the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production; and also in consideration of international market situation and other relevant conditions (2) Other 7. Asstreny or	Free Free Free Free Free Free

Tariff Item Number	Description of Products	Rate of Duty
ex 2803	Carbon black	20%
ex 2812	Boric oxide and boric acid, excluding boric acid falling within heading No. 29301 2. Boric acid	7.5%
ex 2820	Aluminium oxide and hydroxides; artificial corundum; 2. Aluminium hydroxide	15%
2825	Titanium oxides	15%
ex 2835	Sulphides, including polysulphides; ex 2. Zinc sulphide	10%
ex 2836	Dithionites	15%
ex 2846	Borates and perborates; 1. Sodium borate	Free
2854	Hydrogen peroxide	15%
ex 2901	Hydrocarbons; 3. Aromatic hydrocarbons: (2) Toluene (3) Xylene	10% 5%
ex 2902	Halogenated derivatives of hydrocarbons; 1. Chloroform	20%

Tariff Item Number	Description of Products	Rate of Duty
ex 2904	Allylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; 1. Saturated monophytic alcohols and their derivatives; (2) Propyl alcohol 3. Polyphytic alcohols and their derivatives:	20%
	(1) Ethylene glycol (2) Propylene glycol (4) Sorbitol	20% 20% 20%
ex 2906	Phenols and phenol-alcohols; 1. Mononuclear monophenols: (1) Phenol, containing not less than 90% by weight of pure phenol in dehydrated state ex 3. Polyphenols for rubber, cellulose, or rubber cellulosics Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols: 1. Chlorophenol	20% 20% 25% 20%
ex 2908	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives. or 1. Triethylene glycol	20%

Tariff Item Number	Description of Products	Rate of Duty
ex 2913	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	1. Ketone-function compounds:	
	(1) Acetone	20%
ex 2915	Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	1. Oxalic acid	15%
ex 2916	Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2. Phenol-acids and their derivatives:	
	(1) Salicylic acid	20%
	(2) Acetylsalicylic acid	20%
ex 2921	Other esters of inorganic acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated, derivatives:	
	1. Parathion	20%
ex 2922	Amino-function compounds:	
	3. Ortho-toluidino	20%
	4. N-phenyl- <i>p</i> -naphthylamine, N,N'-	

Tariff Item Number	Description of Products	Rate of Duty
ex 2922 (cont.)	diphenyl- <i>p</i> -phenylenediamine, N,N'-di- <i>p</i> -naphthyl- <i>p</i> -phenylenediamine and N-phenyl-N'-cyclohexyl- <i>p</i> -phenylenediamine	25%
ex 2924	Quaternary ammonium salts and hydroxides, including lecithins and other phosphoramidolipins:	
	2. Lecithin	20%
ex 2925	Amide-function compounds:	
	4. Diethylenediamine-2,6-pyridinediide	15%
ex 2926	Imide-function compounds and imine-function compounds:	
	2. Diphenyl- <i>m</i> -nitro and aldehyde-naphthylamine	25%
	ex 5. Other, for rubber accelerators or rubber antioxidants	25%
ex 2927	Nitrile-function compounds:	
	2. Acetorditrile	20%
ex 2931	Organo-sulphur compounds:	
	2. Methionine	20%
	3. Zinc diethyldithiocarbamate, zinc ethylphenylalithiocarbamate, tolueneethylthiuram monosulphide and tolueneethylthiuram disulphide	25%
	ex 4. Other, for rubber accelerators or rubber antioxidants	25%

Tariff Item Number	Description of Products	Rate of Duty
ex 8935	Heterocyclic compounds, including nucleic acids: 1. Purfural 4. 2-Aminopyrimidine 6. 2-Mercaptobenzothiazole and its zinc salt, di-2-benzothiazolyl disulphide, N-oxolonesyl-2-benzothiazole-sulphenamide, N-oxylacethylene-2-benzothiazole-sulphenamide, 2-mercaptoimidazole-line, 2-mercaptoimidazole and 6-ethoxy-2,4-trimethyl-1,2-dihydroquinoline ex 7. Other, for rubber accelerators or rubber antioxidants	20% 20% 25% 25%
ex 2938	Provitamins and vitamins, natural or reproduced by synthesis, including concentrates: 2. Vitamin A 3. Vitamin B group: (1) Vitamin B ₁ (2) Other 4. Vitamin C 5. Vitamin D 6. Other	15% 15% 15% 15% 15% 15%

Tariff Item Number	Description of Products	Rate of Duty
ex 2939	Hormones, natural or reproduced by synthesis: 3. Adrenal cortical hormones: (1) Cortisone acetate 4. Sex hormones: (1) Testosterone	20% 20%
ex 2943	Sugars, chemically pure, other than sucrose: 1. Grape sugar 4. Sorbose	25% 20%
2944	Antibiotics: 1. Penicillin and streptomycin 2. Other	17.5% 17%
ex 3003	Medicaments (including veterinary medicaments): 1. Preparations with a basis of antibiotics: (2) Other 2. Preparations with a basis of vitamins	17% 15%

Tariff Item Number	Description of Products	Rate of Duty
ex 3102	Mineral or chemical fertilisers, nitrogenous: 2. Sodium nitrate: ex (1) Natural	Free
ex 3204	Logwood extract and other colouring matter of vegetable origin (excluding indigo); occhinal and other colouring matter of animal origin: 1. Colouring matter of vegetable origin: (2) Butcher dyes	Free
ex 3205	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminochromes; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:	Free
ex 3206	12. Pigment dyestuffs Colour lakes: ex 2. Other, excluding preparations based on colour lakes of a kind used for colouring in the mass artificial plaster, rubber or similar materials	25%
ex 3208	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lusters and similar products, of the kind used in the ceramic, enamelling and glass industries; nacres (shells); glass frit and other glass, in the form of powder, granules or flakes: ex 1. Prepared colouring matters:	25%

Tariff Item Number	Description of Products	Rate of Duty
ex 3208 (con.) ex 3209	Ceramic colours Varnishes, paints, distempers and other coatings; prepared water pigments of the kind used for finishing leather; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping folio; dies in form or packages of a kind sold by retail: 1. Coatings: (1) Natural rosin varnishes ex (2) Cellulose lacquers, excluding insulating coatings or (3) Oil paints, excluding ship's bottom paints (4) Coatings containing synthetic rosin, excluding those falling within (1), (2) or (3) above: A. Synthetic resin lacquers or B. Lacquers, excluding insulating coatings or 2. Pearl essence, excluding those ready for use as coating	15%
ex 3212	Pasty; sealing paste and similar pasty fillings; Sealing compounds (manufactures of rubber)	15%
ex 3213	Writing ink, printing ink and other inks: 1. Inks for printing or duplicating: (2) Alkali blue-ink	7.5%

Tariff Item Number	Description of Products	Rate of Duty
ex 3301	Essential oils (terpeneless or not), including concretes; resinoids: 1. Essential oils: ex (1) Bergamot oil, cedar oil, citronella oil, lemon oil and orange oil Free ex (3) Spearmint oil 10% Peppermint oil 15%	
ex 3304	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials: ex 2. Artificial flavours, including artificial flavouring extracts but not including those containing alcohol 25%	
ex 3306	Perfumed water and other perfumery (including toilet vinegar), cosmetics and toilet preparations: 2. Toilet powder (including in cake, paste or liquid) 30% ex 3. Lipsticks, rouges, creams and other toilet preparations of oil, fat or wax, excluding perfumed hair oil, pomade and shaving preparations 30% 4. Dentifrices 15% ex 5. Other, excluding shaving preparations, manucure preparations and income: 15%	

Tariff Item Number	Description of Products	Rate of Duty
ex 3306 (con.)	In liquid or paste form Other 30% 35%	
ex 3401	Soap, including medicated soap: 1. Toilet soap, including medicated soap: ex (2) Other, perfumed 27% 2. Laundry soap 20%	
ex 3403	Lubricating preparations consisting of mixtures of oils or fats or of mixtures with a basis of oils or fats, but not including preparations containing 70% or more by weight of petroleum oils in dehydrated state: Greases 10% Other lubricating preparations (including cutting oils and illuminating oils, but not including quenching oils, hydraulic oils, rust preventive oils and similar oils, not mainly used for lubricating), containing more than 50% by weight of petroleum oils in dehydrated state 22.5%	
ex 3404	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents: Polishing waxes 15% Polyethylene glycol 20%	
ex 3405	Shoe polishes, scouring powders, polishing waxes, metal polishes and similar preparations, containing oils, fats, waxes or organic surface-active agents, but excluding prepared waxes falling within heading No. 3404: 20%	

Tariff Item Number	Description of Products	Rate of Duty
ex 3405 (con.)	<p>ex 1. Polishing waxes, consisting chiefly of oils, fats or waxes</p> <p>ex 2. Metol polishes, consisting chiefly of mineral materials</p>	20%
ex 3503	<p>Glutelin (including glutelin in root-angelica, whether or not coloured or surface-worked, but excluding glutelin postcards) and glutelin derivatives (for example, glutelin tannate); glues derived from bones, hides, nerves, tendons or from animal products, and fish glues; fishglues;</p> <p>ex 1. Glutelin for photographic purposes</p>	10%
ex 3506	<p>Prepared glues not elsewhere specified or included:</p> <p>ex 1. Put up in packings for sale by retail:</p> <p>Solutions or pastes of natural rubber</p>	5%
ex 3701	<p>Dry plates, cut film, film packs and other plates, sensitised, unexposed, of glass or other materials (including film in the flat):</p> <p>ex 1. X-ray film</p>	20%
ex 3702	<p>Film in rolls, sensitised, unexposed, perforated or not:</p> <p>1. Film in rolls (other than cinematograph film):</p> <p>(1) For X-ray</p> <p>2. Cinematograph film:</p> <p>ex (1) For colour, 35 millimetres in width</p>	20%

Tariff Item Number	Description of Products	Rate of Duty
ex 3702 (con.)	<p>ex (2) For X-ray</p> <p>Other, 35 millimetres or 16 millimetres in width</p>	20%
ex 3703	<p>Sensitised paper, paper-board and cloth, not developed:</p> <p>Rolls of sensitised photographic paper for diffusion transfer process, combined with transferring materials and developing agents</p>	15%
ex 3704	<p>Sensitised plates and film, exposed but not developed:</p> <p>1. Cinematograph film:</p> <p>ex (1) For news, 35 millimetres in width</p> <p>(2) Other:</p> <p>ex B. 35 millimetres in width</p>	30 yen per metre or its fraction
ex 3706	<p>Cinematograph film, exposed and developed, consisting only of sound track:</p> <p>ex 2. 35 millimetres in width</p>	30 yen per metre or its fraction
ex 3707	<p>Cinematograph film, exposed and developed, whether or not incorporating sound track:</p> <p>ex 1. For news, 35 millimetres in width</p> <p>2. Other:</p> <p>(3) More than 30 millimetres but not more than 40 millimetres in width</p>	30 yen per metre or its fraction

Tariff Item Number	Description of Products	Rate of Duty
ex 3805	Tall oil: 2. Refined	10%
ex 3807	Spirits of turpentine and other terpene solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphate turpentine; pine oil: 1. Spirits of turpentine 2. Pine oil	10% 5%
ex 3808	Rosin and rosin acids, and derivatives thereof other than ester gum included in heading No. 3905; rosin spirit and rosin oil: 1. Rosin	Free
ex 3813	Fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; pickling preparations for metal surfaces; preparations of a kind used as cores or coatings for welding rods and electrodes: 1. Welding fluxes	20%
ex 3814	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils: ex 1. Preparations with a base of tetraethyllead	10%
3815	Prepared rubber accelerators	25%

Tariff Item Number	Description of Products	Rate of Duty
ex 3819	Chemical products and preparations of the element or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: 1. Mixtures of liquid alkyl-aryl-hydrocarbons 2. Liquid polyethylene glycol 3. Naphthoic acid 5. Rubber anti-oxidants ex 6. High temperature refractory cements and high temperature bonding mortars ex 7. High temperature refractory construction materials	15% 20% 20% 25% 15% 15%
ex 3911	Polycondensation and polyaddition products, whether or not modified (for example, phenoplasts (including resols), urea resins, polyester resins, polycarbonates, allcoms): ex 3. Waste and scrap, fit only for remanufacturing, excluding those of phenol resins 4. Other: (2) Of polyester resins (3) Of allcoms (4) Other	10% 10% 10% 10%
ex 3912	Polymerization and copolymerization products (for example, poly(vinyl chloride), styrene, poly(vinyl acetate), butadiene, polyisobutylene, polyacrylonitrile, acrylic resins,	

Preferential Item Number	Description of Products	Rate of Duty
ex 3902 (con.)	polytetrafluoroethylene, polyacetylene (including liquid polyacetylene), coumarone resins;	
	2. Block, lump, granule, flake, powder and similar bulk forms, whether or not added other substances necessary for moulding or other working:	
	(1) Of polyvinyl chloride resins or polyvinyl acetate resins	20%
	(2) Of polyethylene	52 yon por kilo-gramo
	(3) Of polystyrene	20%
	or (4) Of acrylic resins	
	Methylmethacrylic resin	20%
	3. Paste and acrap, fit only for remanufacturing:	
	(1) Of polyethylene	30%
	(2) Of acrylic resins	30%
	(3) Other	30%
	4. Other:	
	(1) Of polyvinyl chloride resins or polyvinyl acetate resins	
	A. Polyvinyl chloride resin plating materials with a core of rayon	30%
	B. Other:	
	In primary forms	20%
	Other	30%

Preferential Item Number	Description of Products	Rate of Duty
ex 3902 (con.)	(2) Of polyethylene	30%
	(3) Of polystyrene	30%
	(4) Of acrylic resins	30%
	(5) Of fluorine resins	30%
	(6) Other	30%
ex 3903	Cellulose esters, cellulose ethers and other chemical derivatives of celluloses, including collodons and collinoids; regenerated cellulose; vulcanised fibres:	
	1. Cellulose acetate, block, lump, granule, flake, powder and similar bulk forms, whether or not added other substances necessary for moulding or other working	27.5%
ex 3907	Articles of materials of the kinds described in headings Nos. 3901 to 3906:	
	ex 1. Articles of unvarnished of the kind described in heading No. 3901 or 3902, excluding those of phenol resins, accessories for machinery, table linen, table and other household or decorative articles, office supplies, sanitary fixtures, sanitary fittings, plumbing fixtures, watch brackets, lighting fixtures, lighting fittings, hair pins and curtain	30%
ex 4001	Natural rubber, latex, gutta-percha and similar natural gums, raw (including latex, whether or not stabilised):	
	1. Natural rubber:	
	(1) Latex	Free
	(2) Other	Free

Tariff Item Number	Description of Product	Rate of Duty
ex 4001 (con.)	ex 2. Gutta-percha	Free
ex 4002	Synthetic rubbers, including synthetic latex, whether or not stabilised; footcex: 1. Synthetic rubbers	Free
ex 4006	Unvulcanised natural or synthetic rubber in other forms or states other than those covered by the preceding headings of this Chapter (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, textile thread and fabrics impregnated or coated with unvulcanised natural or synthetic rubber; insulating tape or other adhesives, consisting of unvulcanised natural or synthetic rubber, applied to one or both sides of a support such as paper, artificial plastic materials, etc.); rings and discs): 1. Solutions or pastes of natural rubber ex 2. Sealing compounds	Free 5% 15%
ex 4010	Endless belts for conveyors	15%
ex 4011	Rubber tyres, tyre cases, inner tubes and tyre flaps, for wheels of all kinds: ex 1. Pneumatic tyres and tyre cases for motor vehicles	25%
ex 4101	Raw hides and skins, whether or not pickled or limed:	

Tariff Item Number	Description of Products	Rate of Duty
ex 4101 (con.)	1. Of animals of bovine species (excluding of buffalo)	Free
ex 4102	Bovine animals leather and equine animals leather: ex 1. Dyed or coloured, excluding buffalo leather and roller leather	20%
ex 4201	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pieces and boots), for any kind of animal: Of synthetic resins other than phenol resins	30%
ex 4403	Wood in the rough, whether or not stripped of the bark or rarely "roughed down": 1. "Kauri", "Pauze" or boxwood, "Tagayuan" (Caesia alnoides, Lam), red pandal wood, rose wood and ebony wood, excluding ebony wood with white streaks ex 3. Teak Lignum vitae	20% Free Free
ex 4404	Cane, bam squares and similar wood, cut, sawn or split, but not further manufactured: 1. "Kauri", "Pauze" or boxwood, "Tagayuan" (Caesia alnoides, Lam), red aroid wood, rose wood and ebony wood, excluding ebony wood with white streaks ex 3. Teak	20% Free

Tariff Item Number	Description of Products	Rate of Duty
ex 4405	Wood sawn lengthwise, altered or peeled, but not further prepared, of a thickness exceeding 5 millimetres: 1. "Kuarin", "Tauge" or boxwood, "Tagayasan" (Gassia alama, lam), red sandal wood, rose wood and ebony wood, excluding ebony wood with white streaks ex 4. Teak	20% Free
ex 4414	Veneer sheets and sheets for plywood, of a thickness not exceeding 5 millimetres, whether or not reinforced with paper or fabric: ex 1. "Kuarin", "Tauge" or boxwood, "Tagayasan" (Gassia alama, lam), red sandal wood, rose wood and ebony wood excluding ebony wood with white streaks: Veneer sheets, cut, sawn or split, excluding those reinforced with paper or fabric ex 2. Veneer sheets of teak, cut, sawn or split, excluding those reinforced with paper or fabric Sheets for plywood	20% Free 15% Free
ex 4415	Plywood	20%
ex 4601	Plates and similar products of plating materials, whether or not assembled into strips: 2. Other: ex (1) Of synthetic resins other than phenol resins	30%

Tariff Item Number	Description of Products	Rate of Duty
ex 4602	Matting, mats, screens and similar plating materials; straw envelopes for bottles: 2. Other: ex (1) Of synthetic resins other than phenol resins	30%
ex 4701	Cellulosic pulp: 1. Wood pulp: (2) Chemical pulp: 4. Sulphite pulp B. Kraft pulp	5% 5% 5%
ex 4801	Paper and paperboard, (including cellulose wadding), machine-made: 1. Flimsy paper, weighing not more than 30 grammes per square metre; (2) Other 4. Paperboard, weighing more than 300 grammes per square metre	15% 15% 10%
ex 4807	Paper and paperboard, impregnated, coated, surface-coloured, surface-decoloured or printed with characters or pictures which are merely incidental to the primary use of the goods: 6. Carbon paper	15%
ex 4811	Window transparencies of paper; wallpaper and linoleum: 2. Wallpaper and linoleum	10%

Tariff Item Number	Description of Products	Rate of duty
ex 4813	Carbon and other copying papers (including duplicator stenicals) and transfer papers, cut to size, whether or not put up in boxes: 1. Carbon paper	15%
4816	Bags, boxes and other packing containers, of paper or paperboard: 1. Paper bags 2. Other	15% 15%
4817	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	15%
ex 4821	Other articles of paper pulp, paper, paperboard or cellulose wadding: ex 2. Articles of paper pulp, paper or paperboard	15%
4901	Printed books, including brochures, pamphlets and leaflets	Free
4902	Newspapers, journals and other periodicals	Free
ex 4903	Children's picture books	Free
ex 4911	Other printed matter, including printed pictures and photographs: ex 2. Printed books (including brochures, pamphlets and leaflets) and periodicals, issued for advertising purpose	Free
ex 5101	Yarn of man-made fibres (continuous), not put up for retail sale:	Free

Tariff Item Number	Description of Products	Rate of Duty
ex 5101 (cont.)	ex 1. Containing more than 5% by weight of synthetic fibres or acetate fibres	
ex 5102	Synthetic fibre yarn, not exceeding 0.5 gramme per metre Monofil, strip, tube or the like and imitation crepe, of man-made fibre materials: ex 1. Of synthetic fibres or of synthetic fibre materials: Monofil of synthetic fibres, not exceeding 0.5 gramme per metre Strip, tube or the like, of synthetic fibre materials	25% 25% 30%
ex 5103	Yarn of man-made fibres (continuous), put up for retail sale: ex 1. Containing more than 50% by weight of synthetic fibres or acetate fibres: Synthetic fibre yarn, not exceeding 0.5 gramme per metre	
ex 5104	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil, strip, tube or the like of heading No. 5101 or 5102: ex 1. Containing more than 50% by weight of synthetic fibres or acetate fibres, or having either the warp or the weft of such fibres: Fabrics consisting wholly of synthetic fibres or synthetic fibres mixed with acetate fibres	25%