

ANNEX 1

ANNEX I B
SCHEDULE OF JAPAN

1. Pursuant to paragraph 1 of Article 14, Japan shall eliminate or reduce customs duties on the products provided for in Column 2 of this Schedule in accordance with the following staging categories provided for in Column 4 of this Schedule:

- (a) "E" Customs duties shall be eliminated as from 1 January 2008;
- (b) "F5" The rate of customs duties shall be reduced in six equal instalments from the Base Rate to zero percent. The first reduction shall take place on 1 January 2008, and the subsequent reductions shall take place on 1 April 2008 and 1 April of each following year from 2009 to 2012;
- (c) "F6" The rate of customs duties shall be reduced in seven equal instalments from the Base Rate to zero percent. The first reduction shall take place on 1 January 2008, and the subsequent reductions shall take place on 1 April 2008 and 1 April of each following year from 2009 to 2013;
- (d) "F7" The rate of customs duties shall be reduced in eight equal instalments from the Base Rate to zero percent. The first reduction shall take place on 1 January 2008, and the subsequent reductions shall take place on 1 April 2008 and 1 April of each following year from 2009 to 2014;
- (e) "F10" The rate of customs duties shall be reduced in eleven equal instalments from the Base Rate to zero percent. The first reduction shall take place on 1 January 2008, and the subsequent reductions shall take place on 1 April 2008 and 1 April of each following year from 2009 to 2017;
- (f) "F15" The rate of customs duties shall be reduced in sixteen equal instalments from the Base Rate to zero percent. The first reduction shall take place on 1 January 2008, and the subsequent reductions shall take place on 1 April 2008 and 1 April of each following year from 2009 to 2022; and

(g) "P" The rate of customs duties shall be reduced in six equal instalments from the Base Rate to 14.9 percent. The first reduction shall take place on 1 January 2008, and the subsequent reductions shall take place on 1 April 2008 and 1 April of each following year from 2009 to 2012.

2. Japan may accord more favourable tariff treatment to the products provided for in this Schedule than that provided for in Column 4 of this Schedule.

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

4. This Annex is made based on the Harmonized System as amended on 1 January 2002.

5. For the purposes of this Annex, Base Rate, as specified in Column 3 of this Schedule, means only the starting point of equal instalments of elimination or reduction of customs duties.

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of products	Base rate	Category
Chapter 2	Meat and edible meat offal		
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
ex.0207.14	<ul style="list-style-type: none"> - Of fowls of the species <i>Gallus demestics</i>: -- Cuts and offal, frozen: <ul style="list-style-type: none"> Livers - Of turkeys: 		E
0207.24	-- Not cut in pieces, fresh or chilled		E
0207.25	-- Not cut in pieces, frozen		E
0207.26	-- Cuts and offal, fresh or chilled		E
0207.27	<ul style="list-style-type: none"> -- Cuts and offal, frozen - Of ducks, geese or guinea fowls: 		E
0207.32	<ul style="list-style-type: none"> -- Not cut in pieces, fresh or chilled: <ul style="list-style-type: none"> Of ducks 	9.6%	F7

	Other		E
0207.33	-- Not cut in pieces, frozen		E
0207.34	-- Fatty livers, fresh or chilled		E
0207.35	-- Other, fresh or chilled:		
	Of ducks	9.6%	F7
	Other		E
0207.36	-- Other, frozen		E
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.		E
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
	- Other, including edible flours and meals of meat and meat offal:		
0210.91	-- Of primates		E
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	F5
0210.93	-- Of reptiles (including snakes and turtles)		E
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates		

03.01	Live fish.		
0301.10	- Ornamental fish:		
	Carp and gold-fish	3.5%	F5
	Other		E
	- Other live fish:		
ex.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>):		
	Other than fry for fish culture	3.5%	F5
ex.0301.93	-- Carp:		
	Other than fry for fish culture	3.5%	F5
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.		
	- 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:		
0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	3.5%	F5
0302.22	-- Plaice (<i>Pleuronectes platessa</i>)	3.5%	F5
0302.23	-- Sole (<i>Solea spp.</i>)	3.5%	F5

0302.29	-- Other	3.5%	F5
	- Other fish, excluding livers and roes:		
ex.0302.61	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
	Other than those <i>Sardinops spp.</i>	3.5%	F5
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)	3.5%	F5
0302.63	-- Coalfish (<i>Pollachius virens</i>)	3.5%	F5
0302.65	-- Dogfish and other sharks		E
0302.66	-- Eels (<i>Anguilla spp.</i>)	3.5%	F5
ex.0302.69	-- Other:		
	Other than 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>) or Samma (<i>Cololabis spp.</i>):		
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams		E
	Other:		
	Fugu	3.5%	F5
ex.0302.70	- Livers and roes:		

	Hard roes of Nishin (<i>Clupea spp.</i>)	5.6%	F5
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		
	- Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0303.31	-- Halibut (<i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i>)	3.5%	F5
0303.32	-- Plaice (<i>Pleuronectes platessa</i>)	3.5%	F5
0303.33	-- Sole (<i>Solea spp.</i>)	3.5%	F5
0303.39	-- Other	3.5%	F5
	- Other fish, excluding livers and roes:		
ex.0303.71	-- Sardines (<i>Sardina pilchardus, Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
	Other than those <i>Sardinops spp.</i>	3.5%	F5
0303.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)	3.5%	F5
0303.73	-- Coalfish (<i>Pollachius virens</i>)	3.5%	F5
0303.75	-- Dogfish and other sharks		E
0303.76	-- Eels (<i>Anguilla spp.</i>)	3.5%	F5

0303.77	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	3.5%	F5
ex.0303.78	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>): Of <i>Urophycis spp.</i>	3.5%	F5
ex.0303.79	-- Other: Other than 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>) or Samma (<i>Cololabis spp.</i>): Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip, sea breams and Shishamo Other: Other than billfish and swordfish, Spanish mackerel, hairtails, or Mero (<i>Dissostichus spp.</i>)	3.5%	E
ex.0303.80	- Livers and roes: Hard roes of Nishin (<i>Clupea spp.</i>)	4%	F5
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
ex.0304.10	- Fresh or chilled: Other than fillets:		

<p>ex.0304.20</p>	<p>Other than Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i>, <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>, <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) or Samma (<i>Cololabis spp.</i>):</p> <p>Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip, sea breams, dogfish and other sharks</p> <p>- Frozen fillets:</p> <p>Other than Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i>, <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>, <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) or Samma (<i>Cololabis spp.</i>):</p>		<p>E</p>
<p>ex.0304.90</p>	<p>Other than tunas (of the genus <i>Thunnus</i>), billfish and swordfish, or Mero (<i>Dissostichus spp.</i>)</p> <p>- Other:</p> <p>Other than Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i>, <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>, <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) or Samma (<i>Cololabis spp.</i>):</p> <p>Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip, sea breams, dogfish, other sharks and Shishamo</p> <p>Other:</p> <p>Other than Itoyori (surimi), bluefin tunas (<i>Thunnus thynnus</i>), or southern bluefin tunas (<i>Thunnus maccoyii</i>)</p>	<p>3.5%</p>	<p>F5</p> <p>E</p> <p>F5</p>

03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.		
ex.0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:		
	Hard roes of Nishin (<i>Clupea spp.</i>) other than Nishin roes on the tangles	8.4%	F5
	Hard roes of Salmonidae	3.5%	F5
	Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) and Nishin roes on the tangles:		
	Nishin roes on the tangles	10%	F7
	Other		E
ex.0305.30	- Fish fillets, dried, salted or in brine, but not smoked:		
	Other than salmonidae:		
	Other than Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) or Samma (<i>Cololabis spp.</i>)	10.5%	F7
	- Smoked fish, including fillets:		
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	F7
0305.49	-- Other	10%	F7

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>)		E
0306.12	-- Lobsters (<i>Homarus spp.</i>)		E
0306.13	-- Shrimps and prawns		E
ex.0306.14	-- Crabs:		
	Other than king crabs (<i>Paralithodes spp.</i>), tanner crabs (<i>Chionoecetes spp.</i>) or horsehair crabs (<i>Erimacrus spp.</i>)	4%	F5
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
	Ebi		E
	Other	7%	F7
	- Not frozen:		
0306.21	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):		
	Live, fresh or chilled		E

	Other	5%	F5
0306.22	-- Lobsters (<i>Homarus spp.</i>):		
	Live, fresh or chilled		E
	Other	5%	F5
0306.23	-- Shrimps and prawns:		
	Live, fresh or chilled		E
	Other	5%	F5
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
	Live, fresh or chilled:		
	Ebi		E
	Other	7%	F7
	Other:		
	Ebi	5%	F5
	Other	10%	F7

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.		
ex.0307.10	- Oysters: Other than live, fresh, chilled or frozen	10.5%	F7
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
ex.0307.39	-- Other: Not frozen	10%	F7
	- Octopus (<i>Octopus spp.</i>):		
0307.59	-- Other: Frozen Other	7% 10%	F7 F7
0307.60	- Snails, other than sea snails: Live, fresh, chilled or frozen Other	7% 10%	F7 F7
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		

ex.0307.91	-- Live, fresh or chilled: Other than live aquatic invertebrates other than crustaceans or molluscs; adductors of shellfish, cuttle fish and squid: Other than hard clam: Other than live Akagai (bloody clam), sea urchins, or abalone: Jellyfish Other: Other than baby clam or fresh water clam: Other than Molluscs	7%	F7
ex.0307.99	-- Other: Frozen: Jellyfish, sea cucumbers and abalone Other: Jellyfish and sea cucumbers Hard clam, salted or in brine Hard clam, dried	7%	F7
		7%	F7
		5.3%	F5
		10%	F7

Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included		
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. - Egg yolks:		
0408.11	-- Dried	18.8%	F15
0408.19	-- Other	20% or 48yen/kg, whichever is the greater	F15
	- Other:		
0408.91	-- Dried	21.3%	F15
0408.99	-- Other	21.3% or 51yen/kg, whichever is the greater	F15
0410.00	Edible products of animal origin, not elsewhere specified or included.		E
Chapter 5	Products of animal origin, not elsewhere specified or included		
ex.0509.00	Natural sponges of animal origin. Less than 3,600 yen/kg in value for customs duty		E

ex.0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. Other than musk or gall stone		E
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. - Other:		
ex.0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: Other than fish waste, fertile fish eggs for hatching or artemia salina's eggs		E
ex.0511.99	-- Other: Other than silk-worm eggs, animal semen, tendons and sinews, parings and similar waste of raw hides and skins, or dried animal blood		E
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		E
Chapter 7	Edible vegetables and certain roots and tubers		
07.01	Potatoes, fresh or chilled.		E

0702.00	Tomatoes, fresh or chilled.	3%	F5
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
0703.10	- Onions and shallots:		
	Onions:		
	Not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.7yen/kg and the value for customs duty per kilogram, whichever is the less	F15
	More than 73.70 yen/kg in value for customs duty		E
	Shallots		E
0703.20	- Garlic	3%	F5
0703.90	- Leeks and other alliaceous vegetables:		
	Welsh onions (<i>Allium fistulosum</i> L.)	3%	F5
	Other		E
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		E

07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.		E
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		E
0707.00	Cucumbers and gherkins, fresh or chilled.		E
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		E
07.09	Other vegetables, fresh or chilled.		
0709.10	- Globe artichokes		E
0709.20	- Asparagus		E
0709.30	- Aubergines (egg-plants)	3%	F5
0709.40	- Celery other than celeriac		E
	- Mushrooms and truffles:		
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		E
0709.52	-- Truffles		E
ex.0709.59	-- Other:		
	Matsutake		E
	Other:		

	Other than Shiitake mushrooms		E
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	3%	F5
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)		E
0709.90	- Other:		
	Sweet corn	6%	F5
	Other		E
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
0710.10	- Potatoes	8.5%	F7
	- Leguminous vegetables, shelled or unshelled:		
0710.21	-- Peas (<i>Pisum sativum</i>)	8.5%	F7
0710.22	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	8.5%	F7
0710.29	-- Other:		
	Green soya beans	6%	F5
	Other	8.5%	F7
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	F5
0710.40	- Sweet corn	10.6%	F7

0710.80	- Other vegetables:		
	Burdock	12%	F10
	Other	6%	F5
0710.90	- Mixtures of vegetables:		
	Chiefly consisting of sweet corn	10.6%	F7
	Other	6%	F5
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		E
0711.30	- Capers	9%	F7
0711.40	- Cucumbers and gherkins	9%	F7
	- Mushrooms and truffles:		
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	F7
0711.59	-- Other		E
0711.90	- Other vegetables; mixtures of vegetables:		

	Aubergines (egg-plants), weighing not more than 20g per piece, scallion and bracken:		
	Aubergines (egg-plants)	6%	F15
	Scallion and bracken	6%	F5
	Other:		
	Burdock	12%	F10
	Other:		
	Aubergines (egg-plants)	9%	F15
	Other	9%	F7
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
0712.20	- Onions	9%	F15
	- 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%	F7
0712.32	-- Wood ears (<i>Auricularia spp.</i>)		E
0712.33	-- Jelly fungi (<i>Tremella spp.</i>)		E
ex.0712.39	-- Other:		

	Other than Shiitake mushrooms		E
ex.0712.90	- Other vegetables; mixtures of vegetables: Sweet corn: Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other: Potatoes whether or not cut or sliced but not further prepared Other	9yen/kg 12.8% 9%	F5 F10 F7
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.		
ex.0713.10	- Peas (<i>Pisum sativum</i>): Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination): Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		E
ex.0713.20	- Chickpeas (garbanzos) Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		E

ex.0713.33	<p>- Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>):</p> <p>-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):</p> <p>Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination):</p> <p>Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order</p>		E
ex.0713.39	<p>-- Other:</p> <p>Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination):</p> <p>Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order</p>		E
ex.0713.40	<p>- Lentils</p> <p>Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination):</p>		E
ex.0713.50	<p>- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i>, <i>Vicia faba var. minor</i>):</p> <p>Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination):</p>		

<p>ex.0713.90</p>	<p>Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order</p> <p>- Other:</p> <p>Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination):</p> <p>Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order</p>		<p>E</p>
<p>07.14</p>	<p>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.</p>		<p>E</p>
<p>ex.0714.10</p>	<p>- Manioc (cassava):</p> <p>Frozen:</p> <p>Other than those for feeding purposes</p> <p>Note: The imports under the item "those for feeding purposes" are to be used as materials for fodder and feed under the supervision of the Customs.</p> <p>Other:</p> <p>Other than pellets of flour or meal:</p>	<p>12%</p>	<p>F10</p>

	Other than those for feeding purposes	9%	F7
	Note: The imports under the item "those for feeding purposes" are to be used as materials for fodder and feed under the supervision of the Customs.		
0714.20	- Sweet potatoes:		
	Frozen	12%	F15
	Other	12.8%	F15
0714.90	- Other:		
	Frozen:		
	Taros	10%	F7
	Other	12%	F10
	Other	9%	F7
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons		
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
	- Coconuts:		
0801.11	-- Desiccated		E
0801.19	-- Other		E

	- Brazil nuts:		
0801.21	-- In shell		E
0801.22	-- Shelled		E
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.		
	- Almonds:		
ex.0802.11	-- In shell:		
	Sweet almonds		E
ex.0802.12	-- Shelled:		
	Sweet almonds		E
	- Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802.21	-- In shell		E
0802.22	-- Shelled		E
	- Walnuts:		
0802.31	-- In shell	10%	F7
0802.32	-- Shelled	10%	F7
0802.40	- Chestnuts (<i>Castanea spp.</i>)	9.6%	F15

ex.0802.90	- Other:		
	Other than betel nuts:		
	Macadamia nuts and pecans		E
	Other	12%	F10
ex.0803.00	Bananas, including plantains, fresh or dried.		
	Dried		E
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
0804.20	- Figs	6%	F5
0804.40	- Avocados		E
0804.50	- Guavas, mangoes and mangosteens		E
08.05	Citrus fruit, fresh or dried.		
0805.10	- Oranges:		
	If imported during the period from 1st June to 30th November	16%	F15
	If imported during the period from 1st December to 31st May	32%	F15
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	F15

0805.40	- Grapefruit	10%	F7
ex.0805.90	- Other:		
	Other than Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	17%	F15
08.06	Grapes, fresh or dried.		
0806.10	- Fresh:		
	If imported during the period from 1st March to 31st October	17%	F10
	If imported during the period from 1st November to the last day of February	7.8%	F7
0806.20	- Dried		E
08.07	Melons (including watermelons) and papaws (papayas), fresh.		
	- Melons (including watermelons):		
0807.11	-- Watermelons	6%	F5
0807.19	-- Other	6%	F5
0807.20	- Papaws (papayas)		E
08.08	Apples, pears and quinces, fresh.		
0808.10	- Apples	17%	F10

0808.20	- Pears and quinces	4.8%	F5
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
0809.10	- Apricots	6%	F5
0809.20	- Cherries	8.5%	F7
0809.30	- Peaches, including nectarines	6%	F5
0809.40	- Plums and sloes	6%	F5
08.10	Other fruit, fresh.		
0810.10	- Strawberries	6%	F5
0810.20	- Raspberries, blackberries, mulberries and loganberries		E
0810.30	- Black, white or red currants and gooseberries		E
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		E
0810.50	- Kiwifruit	6.4%	F5
0810.60	- Durians		E
0810.90	- Other:		
	Rambutan, passion-fruit, litchi and carambola (star-fruit)		E
	Other	6%	F5

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%	F7
	Other	12%	F10
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		E
ex.0811.90	- Other:		
	Containing added sugar:		
	Other than pineapples:		
	Berries		E
	Sour cherries	13.8%	F10
	Peaches and pears	7%	F7
	Other	12%	F10
	Other:		
	Other than pineapples:		

	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop, litchi, berries and camucamu		E
	Peaches and pears	7%	F7
	Other	12%	F10
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%	F15
ex.0812.90	- Other:		
	Other than bananas:		
	Oranges:		
	If imported during the period from 1st June to 30th November	16%	F15
	If imported during the period from 1st December to 31st May	32%	F15
	Grapefruit	10%	F7
	Other:		
	Other than Lemons or limes, excluding those provisionally preserved in preservative solutions:		

	Chestnuts	9.6%	F15
	Other:		
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	F15
	Other	12%	F10
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%	F7
0813.20	- Prunes		E
0813.30	- Apples	9%	F7
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		E
	Other	9%	F7
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		E
	Other	12%	F10
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.		E
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.		
ex.0901.90	- Other		
	Coffee substitutes containing coffee		E
09.02	Tea, whether or not flavoured.		
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	17%	F15
ex.0902.20	- Other green tea (not fermented):		
	Other than waste, unfit for beverage	17%	F15
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg:		
	Black tea	12%	F10

	Other	17%	F15
ex.0902.40	- Other black tea (fermented) and other partly fermented tea:		
	Other than waste, unfit for beverage:		
	Black tea		E
	Other	17%	F15
0903.00	Maté.	12%	F10
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .		
	- Pepper:		
ex.0904.11	-- Neither crushed nor ground:		
	Put up in containers for retail sale		E
ex.0904.12	-- Crushed or ground:		
	Put up in containers for retail sale		E
ex.0904.20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:		
	Put up in containers for retail sale		E
ex.0907.00	Cloves (whole fruit, cloves and stems).		

	Put up in containers for retail sale		E
09.08	Nutmeg, mace and cardamoms.		
ex.0908.10	- Nutmeg:		
	Put up in containers for retail sale		E
ex.0908.20	- Mace:		
	Put up in containers for retail sale		E
ex.0908.30	- Cardamoms:		
	Put up in containers for retail sale		E
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
ex.0909.10	- Seeds of anise or badian:		
	Put up in containers for retail sale		E
	Other:		
	Crushed or ground		E
ex.0909.20	- Seeds of coriander:		
	Put up in containers for retail sale		E
	Other:		

	Crushed or ground		E
ex.0909.30	- Seeds of cumin:		
	Put up in containers for retail sale		E
	Other:		
	Crushed or ground		E
ex.0909.40	- Seeds of caraway:		
	Put up in containers for retail sale		E
	Other:		
	Crushed or ground		E
ex.0909.50	- Seeds of fennel; juniper berries:		
	Put up in containers for retail sale		E
	Other:		
	Crushed or ground		E
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
0910.10	- Ginger:		

	Provisionally preserved in brine, in sulphur water or in other preservative solutions	9%	F7
	Other		E
ex.0910.20	- Saffron: Put up in containers for retail sale		E
ex.0910.30	- Turmeric (curcuma): Put up in containers for retail sale		E
ex.0910.40	- Thyme; bay leaves: Put up in containers for retail sale		E
0910.50	- Curry - Other spices:	7.2%	F7
ex.0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter: Put up in containers for retail sale		E
ex.0910.99	-- Other: Put up in containers for retail sale		E
Chapter 10	Cereals		
ex.1002.00	Rye.		

	Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		E
10.05	Maize (corn).		
ex.1005.10	- Seed:		
	Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		E
ex.1007.00	Grain sorghum.		
	Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination):		
	Other than those for feeding purposes		E
	Note: The imports under the item "those for feeding purposes" are to be used as materials for fodder and feeds under the supervision of the Customs.		
10.08	Buckwheat, millet and canary seed; other cereals.		
ex.1008.10	- Buckwheat:		
	Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	9%	F7
ex.1008.90	- Other cereals:		

	Other than those rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination):		
	Other than triticale		E
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten		
11.02	Cereal flours other than of wheat or meslin.		
1102.10	- Rye flour	15%	F10
ex.1102.90	- Other:		
	Other than barley flour or triticale flour	21.3%	F10
11.03	Cereal groats, meal and pellets.		
	- Groats and meal:		
ex.1103.19	-- Of other cereals:		
	Other than of barley, triticale, or rice		
	Of oats	12%	F10
	Other	17%	F10
ex.1103.20	- Pellets:		
	Other than of wheat, barley, rice or triticale		

	Of oats	12%	F10
	Of maize (corn)	21.3%	F10
	Other	17%	F10
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	12%	F10
ex.1104.19	-- Of other cereals:		
	Other than of wheat, triticale, rice or barley		
	Of maize (corn)	21.3%	F10
	Other	17%	F10
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22	-- Of oats	12%	F10
1104.23	-- Of maize (corn):		
	Intended for use in the manufacture of cornflakes	16.2%	F10
	Other	18%	F10

ex.1104.29	-- Of other cereals: Other than of wheat, triticale, rice or barley	17%	F10
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	F15
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.		
ex.1106.20	- Of sago or of roots or tubers of heading 07.14: Other than those of manioc	21.3%	F15
ex.1106.30	- Of the products of Chapter 8: Flour, meal and powder of bananas: Other than those for feeding purposes Note: The imports under the item "those for feeding purposes" are to be used as materials for fodder and feed under the supervision of the Customs. Other	15% 15%	F10 F10
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder		
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		E
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		E

12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		
1211.20	- Ginseng roots		E
1211.40	- Poppy straw		E
ex.1211.90	- Other: Other than Jaborandi leaves, patchouli leaves, senna leaves, bear berry leaves, nux vomica, cubebs, colocynth pulp, colchicum seeds, tonka beans, strophanthus seeds, seeds of <i>Plantago psyllium</i> , cinchona bark, condurango bark, cascara sagrada, ipecac root, gentian root, senega root, polygala, nard or spike nard, calumba root, squill, jalap root, derris root, Indian serpentine root, aristolochia root, bletilla root, cube root, worm seed, similar vegetable products of a kind used for extracting santonin, ephedra (ma-huang), aloes wood, sophora flower or rhubarb		E
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.		
ex.1212.20	- Seaweeds and other algae: Other than edible seaweeds and other algae, fresh, chilled, frozen or dried: <i>Gloiopeltis spp.</i> , <i>Porphyra spp.</i> , <i>Enteromorpha spp.</i> , <i>Monostroma spp.</i> , <i>Kjellmaniella spp.</i> or <i>Laminaria spp.</i> :		

	Of <i>Gloiopeltis</i> spp.		E
	Other	3.5%	F5
1212.30	- Apricot, peach (including nectarine) or plum stones and kernels		E
	- Other:		
ex.1212.99	-- Other:		
	Other than tubers of konnyaku (<i>Amorphophalus</i>), whether or not cut, dried or powdered, or sugar cane		E
Chapter 13	Lac; gums, resins and other vegetable saps and extracts		
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):		
ex.1301.10	- Lac:		
	Shellac and other refined lacs		E
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:		
ex.1302.14	-- Of pyrethrum or of the roots of plants containing rotenone:		
	Pyrethrum extract	6%	F5

ex.1302.19	-- Other: Bases for beverage: Obtained from a single material of vegetable origin Other: Other than Urushi (Japan lacquer), crude, extracts or tincture of cannabis and crude cocaine: Of an alcoholic strength by volume of 50% vol. or higher	10%	F7 E
1302.20	- Pectic substances, pectinates and pectates		E
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		E
1401.90	- Other: Rushes, Shichittoi (<i>Cyperus tegetiformis</i>) and Wanguru (<i>Cyperus exaltatus</i>) Other	8.5%	F7 E
14.04	Vegetable products not elsewhere specified or included.		

ex.1404.90	- Other: Other than residues resulting from extraction of pyrethrum extract, gampi; nuts (including their shells, whether or not ground), and hard seeds and pips		E
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		
ex.1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. Other than pig fat	6.4%	F5
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		E
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%	F5
1504.20	- Fats and oils and their fractions, of fish, other than liver oils	7% or 4.20 yen/kg, whichever is the greater	F10
ex.1504.30	- Fats and oils and their fractions, of marine mammals: Other than whale oil	3.5%	F5
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		E

1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	F5
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		E
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.		
	- Cotton-seed oil and its fractions:		
ex.1512.21	-- Crude oil, whether or not gossypol has been removed: Used for the manufacture of canned fish or shellfish for export		E
ex.1512.29	-- Other: Used for the manufacture of canned fish or shellfish for export		E
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
	- Coconut (copra) oil and its fractions:		
1513.11	-- Crude oil		E
1513.19	-- Other		E
	- Palm kernel or babassu oil and fractions thereof:		
ex.1513.21	-- Crude oil:		

	Palm kernel oil		E
ex.1513.29	-- Other:		
	Palm kernel oil and its fractions		E
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
1515.30	- Castor oil and its fractions		E
ex.1515.90	- Other:		
	Urushi wax and Haze wax and their fractions		E
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.		E
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.		
ex.1517.90	- Other:		
	Mixtures of animal fats and oils and their fractions, not otherwise prepared	6.4%	F5
	Oils of a kind used as mould release	2.9%	F5

1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		E
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		E
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.		
ex.1521.90	- Other: Other than beeswax		E
ex.1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. Degras		E
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates		
16.02	Other prepared or preserved meat, meat offal or blood. - Of poultry of heading 01.05 :		
ex.1602.31	-- Of turkeys: Other than guts, bladders and stomachs, whole and pieces thereof, simply boiled in water: Not containing meat or meat offal of bovine animals or swine		E

ex.1602.39	-- Other: Other than guts, bladders and stomachs, whole and pieces thereof, simply boiled in water: Not containing meat or meat offal of bovine animals or swine	6%	F5
ex.1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. Other than extracts and juices of meat	9.6%	F7
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. - Fish, whole or in pieces, but not minced:		
ex.1604.19	-- Other: Other than eel	9.6%	F7
ex.1604.20	- Other prepared or preserved fish: Hard roes: Of Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>): Of Nishin (<i>Clupea spp.</i>)	11%	F7
	Other	6.4%	F5

1604.30	- Caviar and caviar substitutes	6.4%	F5
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
ex.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	4.8%	F5
	Other		E
	Other:		
	Not containing rice	5.3%	F5
ex.1605.40	- Other crustaceans:		
	Other than Ebi	9.6%	F7
ex.1605.90	- Other:		
	Smoked:		
	Other than of cuttle fish, squid, scallops or adductors of shellfish	6.7%	F5
	Other:		

	<p>Jellyfish</p> <p>Other:</p> <p> Other than cuttle fish, squid, sea cucumbers or sea urchins:</p> <p> Other than abalones or scallops:</p> <p> Other molluscs:</p> <p> Not in airtight containers</p> <p> Other</p>	<p>10%</p> <p>9.6%</p> <p>9.6%</p>	<p>F7</p> <p>F5</p> <p>F7</p>
Chapter 17	Sugars and sugar confectionery		
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		
	- Lactose and lactose syrup:		
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		E
1702.19	-- Other		E
1702.50	- Chemically pure fructose		E
ex.1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		

	<p>Other than sugar, sugar syrup, artificial honey or caramel:</p> <p>Hi-test molasses:</p> <p>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</p> <p>Other:</p> <p>Not containing added flavouring or colouring matter:</p> <p>Not containing added sugar:</p> <p>Sorbose</p>	3%	F5
17.03	Molasses resulting from the extraction or refining of sugar.		
ex.1703.10	- Cane molasses:		
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	F5
ex.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%	F5
Chapter 18	Cocoa and cocoa preparations		
18.03	Cocoa paste, whether or not defatted.		

1803.10	- Not defatted	5%	F5
1803.20	- Wholly or partly defatted	10%	F7
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	12.9%	F7
18.06	Chocolate and other food preparations containing cocoa.		
ex.1806.10	- Cocoa powder, containing added sugar or other sweetening matter: Not containing added sugar	15%	F15
ex.1806.32	- Other, in blocks, slabs or bars: -- Not filled: Other than chocolate confectionery: Not containing added sugar	21.3%	F15
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.		
ex.1901.10	- Preparations for infant use, put up for retail sale:		

	Other than 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:		
	Food preparations of goods of headings 04.01 to 04.04:		
	Not containing added sugar	21.3%	F15
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	F7
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	9%	F15
1905.20	- Gingerbread and the like	18%	F15
1905.40	- Rusks, toasted bread and similar toasted products	9%	F15
ex.1905.90	- Other:		
	Other than bread, ship's biscuits, or other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper or similar products:		
	Containing added sugar:		
	Crisp savoury food products, made from a dough based on potato powder	9%	F15

	Other:		
	Crisp savoury food products, made from a dough based on potato powder	9%	F15
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants		
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
2001.10	- Cucumbers and gherkins:		
	Containing added sugar	15%	F10
	Other	12%	F10
ex.2001.90	- Other:		
	Containing added sugar:		
	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		E
	Sweet corn	10.5%	F7
	Young corncobs	16.8%	F15
	Other	15%	F10
	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		E
	Sweet corn	7.5%	F7
	Young corncobs	15%	F10
	Other:		
	Other than ginger	12%	F10
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
2002.10	- Tomatoes, whole or in pieces	9%	F15
ex.2002.90	- Other:		
	Containing added sugar	13.4%	F15
	Other:		
	Other than tomato purée and tomato paste	9%	F15
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		E

	Other:		
	In airtight containers not more than 10kg each including container:		
	French mushrooms	13.6%	F10
	Other		E
	Other		E
2003.20	- Truffles		E
2003.90	- Other		E
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%	F15
	Other:		
	Mashed potatoes	13.6%	F10
	Other	9%	F15
ex.2004.90	- Other vegetables and mixtures of vegetables:		
	Containing added sugar:		

	Sweet corn	10.5%	F7
	Other	23.8%	F15
	Other:		
	Asparagus and leguminous vegetables:		
	Asparagus	17%	F15
	Bamboo shoots	13.6%	F10
	Sweet corn	7.5%	F7
	Young corncobs	15%	F10
	Other	9%	F7
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
2005.10	- Homogenised vegetables:		
	Containing added sugar	16.8%	F15
	Other	12%	F10
2005.20	- Potatoes:		
	Mashed potatoes and potato flakes	13.6%	F10
	Other:		

	In airtight containers not more than 10kg each including container	12%	F10
	Other	9%	F7
ex.2005.40	- Peas (<i>Pisum sativum</i>):		
	Not containing added sugar:		
	In airtight containers not more than 10kg each including container:		
	Unshelled	12%	F10
	Other	15%	F10
	Other:		
	Unshelled	9%	F7
	Other	13.6%	F10
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
ex.2005.51	-- Beans, shelled:		
	Containing added sugar:		
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	F10

ex.2005.59	-- Other:		
	Not containing added sugar:		
	In airtight containers not more than 10kg each including container	12%	F10
	Other	9%	F7
2005.60	- Asparagus:		
	In airtight containers not more than 10kg each including container	16%	F15
	Other	12%	F10
2005.70	- Olives		E
2005.80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):		
	Containing added sugar	14.9%	F10
	Other	10%	F7
ex.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%	F10
	Other:		
	Other than leguminous vegetables (podded out):		
	Bamboo shoots	13.6%	F10
	Young corncobs	15%	F10
	Sauerkraut	12%	F10
	Other:		
	In airtight containers not more than 10kg each including containers:		
	Garlic powder	9.6%	F15
	Other	12%	F10
	Other:		
	Garlic powder	10.5%	F15
	Other	9%	F7
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		

	Marrons glacé	12.6%	F15
	Other	18%	F10
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%	F15
	Other	21.3%	F15
	- Other:		
2007.91	-- Citrus fruit:		
	Jams, fruit jellies and marmalades:		
	Containing added sugar	16.8%	F15
	Other	12%	F10
	Fruit purée and fruit pastes:		
	Containing added sugar	34%	F15
	Other	21.3%	F15
2007.99	-- Other:		

	Jams and fruit jellies:		
	Containing added sugar	16.8%	F15
	Other	12%	F10
	Other:		
	Containing added sugar:		
	Fruit purée and fruit pastes	34%	F15
	Other	40%	F15
	Other:		
	Fruit purée and fruit pastes	21.3%	F15
	Other	25%	F15
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:		
ex.2008.11	-- Ground-nuts:		
	Containing added sugar:		
	Peanut butter	12%	F10

2008.19	Other:		
	Peanut butter	10%	F7
	-- Other, including mixtures:		
	Containing added sugar:		
	In pulp form	21%	F10
	Other:		
	Cashew nuts and other roasted nuts	11%	F7
	Other	16.8%	F15
	Other:		
	In pulp form		E
	Other:		
	Roasted almonds, macadamia nuts, roasted pecan and cashew nuts		E
	Coconuts, Brazil nuts, paradise nuts and hazel nuts	10%	F7
Gingko nuts	12%	F10	
Other:			
Roasted		E	

	Other	12%	F10
2008.30	- Citrus fruit:		
	Containing added sugar:		
	In pulp form	29.8%	F15
	Other	23.8%	F15
	Other:		
	In pulp form	21.3%	F15
	Other	17%	F15
2008.40	- Pears:		
	Containing added sugar:		
	In pulp form:		
	In airtight containers	15%	F10
	Other	21%	F15
	Other:		
	In airtight containers	10.8%	F7
	Other	15%	F10

	Other:		
	In pulp form:		
	In airtight containers	12%	F10
	Other	15%	F10
	Other:		
	In airtight containers	9%	F7
	Other	10.8%	F7
2008.50	- Apricots:		
	Containing added sugar	15%	F10
	Other	12%	F10
2008.60	- Cherries:		
	Containing added sugar	15%	F10
	Other:	12%	F10
2008.70	- Peaches, including nectarines:		
	Containing added sugar:		
	In pulp form:		

	In airtight containers	21.3%	F15
	Other	29.8%	F15
	Other:		
	In airtight containers:		
	Not less than 2kg each including container	6.7%	F5
	Other	8%	F7
	Other	13.4%	F10
	Other:		
	In pulp form:		
	In airtight containers	17%	F10
	Other	21.3%	F10
	Other:		
	In airtight containers	6.7%	F5
	Other	9.6%	F7
2008.80	- Strawberries:		
	Containing added sugar:		

	In pulp form	21%	F15
	Other	11%	F7
	Other:		
	In pulp form	15%	F10
	Other	12%	F10
	- Other, including mixtures other than those of subheading 2008.19:		
2008.91	-- Palm hearts	15%	F10
2008.92	-- Mixtures:		
	Mixed fruit, fruit salad and fruit cocktail:		
	Containing added sugar	6%	F5
	Other		E
	Other:		
	Containing added sugar:		
	In pulp form	29.8%	F15
	Other	23.8%	F15
	Other:		

2008.99	In pulp form	21.3%	F15
	Other	17%	F15
	-- Other:		
	Ume (fruit of Mume plum)	12%	F10
	Other:		
	Containing added sugar:		
	In pulp form:		
	Bananas and avocados	21%	F10
	Other	29.8%	F15
	Other:		
	Berries and prunes	11%	F7
	Bananas, avocados, mangoes, guavas and mangosteens:		
	In airtight containers	11%	F7
Other	11%	F10	
Other:			
Durians, rambutan, passion-fruit, litchi and carambola (star-fruit)	14%	F10	

	Other	16.8%	F15
	Other:		
	In pulp form:		
	Bananas, avocados, prunes, mangoes, guavas and mangosteens	15%	F10
	Camucamu		E
	Other	21.3%	F15
	Other:		
	Prunes, bananas, avocados, mangoes, guavas and mangosteens		E
	Frozen taros	10%	F7
	Other:		
	Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn(corn which is explosive with heating under normal air pressure)		E
	Sweetpotatoes, whole or in pieces, dried after simply steamed or boiled in water	12%	F15
	Other	12%	F10

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.		
2009.11	<p>- Orange juice:</p> <p>-- Frozen</p> <p> Containing added sugar:</p> <p> Not more than 10% by weight of sucrose, naturally and artificially contained</p> <p> Other</p> <p> Other:</p> <p> Not more than 10% by weight of sucrose</p> <p> Other</p>	<p>25.5%</p> <p>29.8% or 23yen/kg, whichever is the greater</p> <p>21.3%</p> <p>25.5%</p>	<p>F15</p> <p>F15</p> <p>F15</p> <p>F15</p>
2009.12	<p>-- Not frozen, of a Brix value not exceeding 20:</p> <p> Containing added sugar:</p> <p> Not more than 10% by weight of sucrose, naturally and artificially contained</p> <p> Other</p>	<p>25.5%</p> <p>29.8% or 23yen/kg, whichever is the greater</p>	<p>F15</p> <p>F15</p>

	Other:		
	Not more than 10% by weight of sucrose	21.3%	F15
	Other	25.5%	F15
2009.19	-- Other:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	F15
	Other	29.8% or 23yen/kg, whichever is the greater	F15
	Other:		
	Not more than 10% by weight of sucrose	21.3%	F15
	Other	25.5%	F15
	- Grapefruit juice:		
2009.21	-- Of a Brix value not exceeding 20:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	F15

	Other	29.8% or 23yen/kg, whichever is the greater	F15
	Other:		
	Not more than 10% by weight of sucrose	19.1%	F15
	Other	25.5%	F15
2009.29	-- Other:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	F15
	Other	29.8% or 23yen/kg, whichever is the greater	F15
	Other:		
	Not more than 10% by weight of sucrose	19.1%	F15
	Other	25.5%	F15
	- Juice of any other single citrus fruit:		
2009.31	-- Of a Brix value not exceeding 20:		
	Containing added sugar:		

2009.39	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	F15
	Other	29.8% or 23yen/kg, whichever is the greater	F15
	Other:		
	Not more than 10% by weight of sucrose:		
	Lemon juice	6%	F5
	Lime juice	12%	F10
	Other	19.1%	F15
	Other	25.5%	F15
	-- Other:		
	Containing added sugar:		
Not more than 10% by weight of sucrose, naturally and artificially contained	23%	F15	
Other	29.8% or 23yen/kg, whichever is the greater	F15	
Other:			
Not more than 10% by weight of sucrose:			

	Lemon juice	6%	F5
	Lime juice	12%	F10
	Other	19.1%	F15
	Other	25.5%	F15
	- 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%	F15
	Other	29.8% or 23yen/kg, whichever is the greater	F15
	Other	19.1%	F15
2009.69	-- Other:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	F15

	Other	29.8% or 23yen/kg, whichever is the greater	F15
	Other:		
	Not more than 10% by weight of sucrose	19.1%	F15
	Other	25.5%	F15
	- Apple juice:		
2009.71	-- Of a Brix value not exceeding 20:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	F15
	Other	34% or 23yen/kg, whichever is the greater	F15
	Other:		
	Not more than 10% by weight of sucrose	19.1%	F15
	Other	29.8%	F15
2009.79	-- Other:		

2009.80	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	F15
	Other	34% or 23yen/kg, whichever is the greater	F15
	Other:		
	Not more than 10% by weight of sucrose	19.1%	F15
	Other	29.8%	F15
	- 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%	F15
Other	29.8% or 23yen/kg, whichever is the greater	F15	
Other:			
Not more than 10% by weight of sucrose:			

	Prune juice	14.4%	F10
	Other	19.1%	F15
	Other	25.5%	F15
	Vegetable juices:		
	Containing added sugar	8.1%	F7
	Other:		
	In airtight containers	9%	F7
	Other	7.2%	F7
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%	F15
	Other	29.8% or 23yen/kg, whichever is the greater	F15
	Other:		

	Not more than 10% by weight of sucrose	19.1%	F15
	Other	25.5%	F15
	Mixtures of vegetable juices:		
	Containing added sugar	8.1%	F7
	Other	5.4%	F5
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:		
ex.2101.11	-- Extracts, essences and concentrates:		
	Not containing added sugar:		
	Instant coffee	8.8%	F7
	Other		E
ex.2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		

ex.2101.20	<p>Preparations with a basis of extracts, essences or concentrates:</p> <p>Not containing added sugar:</p> <p>Instant coffee</p> <p>Other</p> <p>Preparations with a basis of coffee:</p> <p>Containing less than 30% of natural milk constituents by weight, calculated on the dry matter:</p> <p>Not containing added sugar</p> <p>- 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:</p> <p>Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:</p> <p>Instant tea</p> <p>Other</p> <p>Preparations with a basis of tea or maté:</p> <p>Containing less than 30% of natural milk constituents by weight, calculated on the dry matter:</p>	<p>8.8%</p> <p>15%</p> <p>8%</p>	<p>F7</p> <p>E</p> <p>F10</p> <p>E</p> <p>F7</p>
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	Not containing added sugar	15%	F10
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6%	F5
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.		
ex.2102.20	- Inactive yeasts; other single-cell micro-organisms, dead:		
	Yeasts		E
2102.30	- Prepared baking powders		E
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
2103.10	- Soya sauce	7.2%	F7
2103.30	- Mustard flour and meal and prepared mustard:		
	Put up in containers for retail sale	9%	F7
	Other	7.5%	F7
ex.2103.90	- Other:		
	Sauces:		
	Other than mayonnaise, French dressings or salad dressings	7.2%	F7

	Other:		
	Instant curry and other curry preparations	7.2%	F7
	Other:		
	Consisting chiefly of sodiumglutamate	9.6%	F7
	Other	10.5%	F7
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.		
2104.10	- Soups and broths and preparations therefor:		
	Of vegetable, in airtight containers	7%	F7
	Other	8.4%	F7
2104.20	- Homogenised composite food preparations	12%	F10
21.06	Food preparations not elsewhere specified or included.		
ex.2106.10	- Protein concentrates and textured protein substances:		
	Other than 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:		
	Not containing added sugar:		

ex.2106.90	Vegetable protein	10.6%	F7
	Other	15%	F10
	- Other:		
	Preparations containing less than 30% of natural milk constituents by weight, calculated on the dry matter:		
	Other than food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley:		
	Other than sugar syrup, containing added flavouring or colouring matter; chewing gum or Konnyaku		
	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 23yen/kg, whichever is the greater	F15
	Other		E
	Other:		
	Containing added sugar:		
	Bases for beverage, containing <i>Panax ginseng</i> or its extract:		

	Other than those, the largest single ingredient of which is sugar by weight	23.8%	F10
	Food supplement with a basis of vitamins	12.5%	F10
	Other:		
	Cooked with a basis of sugar (50% by weight or more), coconut milk and egg, and put up in containers for retail sale, by weight of 500g or less each including container	29.8%	P
	Other:		
	Other than prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05:		
	Bases for beverage, non-alcoholic:		
	Containing <i>Panax Ginseng</i> or its extract	12%	F10
	Other	10%	F7
	Other:		
	Of products specified in heading 04.10	9%	F7
	Other:		
	Food supplement with a basis of vitamins or of hydrolyzed vegetable protein	12.5%	F10

Chapter 22	Beverages, spirits and vinegar		
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
2201.10	- Mineral waters and aerated waters		E
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.		
ex.2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	Not containing added sugar	9.6%	F7
ex.2202.90	- Other:		
	Not containing added sugar	9.6%	F7
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
ex.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%	F15

	Other	29.8% or 23yen/kg, whichever is the greater	F15
	Other:		
	Not more than 10% by weight of sucrose	19.1%	F15
	Other	25.5%	F15
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
ex.2205.90	- Other:		
	Of an alcoholic strength by volume of less than 1% vol	19.1%	F15
ex.2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		
	Of an alcoholic strength by volume of less than 1% vol	29.8% or 23yen/kg, whichever is the greater	F15
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
ex.2208.90	- Other:		

2209.00	<p>Other spirituous beverages than ethyl alcohol and distilled alcoholic beverages:</p> <p>Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol</p> <p>Vinegar and substitutes for vinegar obtained from acetic acid.</p>	<p>29.8% or 23yen/kg, whichever is the greater</p> <p>7.5%</p>	<p>F15</p> <p>F7</p>
<p>Chapter 23</p> <p>23.09</p> <p>ex.2309.10</p>	<p>Residues and waste from the food industries; prepared animal fodder</p> <p>Preparations of a kind used in animal feeding.</p> <p>- Dog or cat food, put up for retail sale:</p> <p>Containing not less than 10% of lactose by weight</p> <p>Other:</p> <p>Other than those in airtight containers not more than 10kg each including container:</p> <p>Other than those more than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein:</p>	<p>Per each kilogram, 59.50yen + 6yen for every 1% exceeding 10% by weight of lactose contained</p>	<p>F10</p>

ex.2309.90	<p>Other than those in powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order</p> <p>- Other:</p> <p>Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder</p> <p>Other:</p> <p>Containing not less than 10% of lactose by weight:</p> <p>Other than those intended for feeding calves suitable for white veal</p>	36yen/kg	F10
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.		E
2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	Per each kilogram, 52.50yen + 5.30yen for every 1% exceeding 10% by weight of lactose contained	F10

ex.2710.19	Other	1,240yen/kl	F10
	Kerosenes:		
	Other than mixed alkylenes with a very low degree of polymerisation:		
	Other than normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon):		
	Other than those intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order	493yen/kl	F10
	Gas oils:		
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		E
	Other	1,093yen/kl	F10
ex.2710.19	-- 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:		
	Heavy fuel oils and raw oils:		
	Of a specific gravity not more than 0.9037 at 15 degrees centigrade:		
	Other than those intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the Customs:		

	<p>Other than those intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15 degrees centigrade and a flash point not exceeding 130 degrees centigrade when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order:</p> <p>Containing by weight 0.3% or less of sulphur</p> <p>Other</p> <p>Of a specific gravity more than 0.9037 at 15 degrees centigrade:</p> <p>Other than those intended for use as raw materials in refining including those manufactured from the oil under the supervision of the Customs:</p> <p>Containing by weight 0.3% or less of sulphur</p> <p>Other</p>	<p>1,902yen/kl</p> <p>2,384yen/kl</p> <p>1,687yen/kl</p> <p>2,246yen/kl</p>	<p>F10</p> <p>F10</p> <p>F10</p> <p>F10</p>
Chapter 29	Organic chemicals		
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Other polyhydric alcohols:		
2905.43	-- Mannitol		E
2905.45	-- Glycerol		E

<p>29.06</p> <p>ex.2906.11</p>	<p>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :</p> <p>- Cyclanic, cyclenic or cycloterpenic:</p> <p>-- Menthol:</p> <p> Other than racementhol (INN)</p>	<p>8.9% or 225.60 yen/kg, whichever is the greater</p>	<p>F10</p>
<p>29.14</p> <p>ex.2914.21</p>	<p>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives :</p> <p>- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:</p> <p>-- Camphor:</p> <p> Of a melting point not less than 175 degrees centigrade</p>		<p>E</p>
<p>29.22</p> <p>ex.2922.42</p>	<p>Oxygen-function amino-compounds.</p> <p>- Amino-alcohol, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:</p> <p>-- Glutamic acid and its salts:</p> <p> Sodium glutamates</p>	<p>6.5%</p>	<p>F5</p>

29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		
ex.2923.20	- Lecithins and other phosphoaminolipids: Other than Colfosceril palmitate (INN)		E
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		
	- Cyclic amides (including cyclic carbarnates) and their derivatives; salts thereof:		
ex.2924.29	-- Other: Other than pharmaceutical active ingredients in the Attachment A to Annex IA or products in the Attachment B to Annex IA, used for the manufacture of finished pharmaceutical products		E
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
ex.2938.90	- Other: Other than pharmaceutical active ingredients in the Attachment A to Annex IA or products in the Attachment B to Annex IA, used for the manufacture of finished pharmaceutical products		E
ex.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.		E

	Other than pharmaceutical active ingredients in the Attachment A to Annex IA or products in the Attachment B to Annex IA, used for the manufacture of finished pharmaceutical products		E
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		
ex.3201.90	- Other: Tannins and their derivatives		E
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:		
3301.14	-- Of lime		E
3301.19	-- Other		E
	- Essential oils other than those of citrus fruit:		
3301.22	-- Of jasmin		E
3301.23	-- Of lavender or of lavandin		E

<p>3301.24</p> <p>ex.3301.25</p> <p>ex.3301.29</p>	<p>-- Of peppermint (<i>Mentha piperita</i>)</p> <p>-- Of other mints:</p> <p> Peppermint oils obtained from <i>Mentha arvensis</i>:</p> <p> Containing not more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order</p> <p> Other</p> <p>-- Other</p> <p> Other than bay leaf oil, cananga oil, cassia oil, cedar oil, citronella oil, clove oil, eucalyptus oil, fennel oil, star-anise oil, petit-grain oil, rosemary oil, rosewood oil, sandalwood oil, ylang-ylang oil, cinnamon leaf oil, ginger grass oil, palmarosa oil, thyme oil, gyusho oil, lemongrass oil or patchouli oil</p>	<p>9%</p>	<p>E</p> <p>F7</p> <p>E</p> <p>E</p>
<p>Chapter 35</p> <p>35.01</p> <p>3501.90</p> <p>35.02</p>	<p>Albuminoidal substances; modified starches; glues; enzymes</p> <p>Casein, caseinates and other casein derivatives; casein glues.</p> <p>- Other</p> <p>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.</p>		<p>E</p> <p>E</p>

ex.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		E
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		E
Chapter 38	Miscellaneous chemical products		
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		
3802.10	- Activated carbon		E
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.		
3805.90	- Other		E
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		
3806.30	- Ester gums		E
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.		

3809.10	- With a basis of amylaceous substances		E
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		E
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.		
3824.60	- Sorbitol other than that of subheading 2905.44		E
Chapter 39	Plastics and articles thereof		
39.01	Polymers of ethylene, in primary forms.		
ex.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	6.5%	F10
ex.3901.20	- Polyethylene having a specific gravity of 0.94 or more: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	F10
ex.3901.30	- Ethylene-vinyl acetate copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	F10
ex.3901.90	- Other:		

	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	F5
39.02	Polymers of propylene or of other olefins, in primary forms.		
ex.3902.10	- Polypropylene:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	F10
ex.3902.20	- Polyisobutylene:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	F10
ex.3902.30	- Propylene copolymers:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	F10
39.03	Polymers of styrene, in primary forms.		
	- Polystyrene:		
ex.3903.11	-- Expansible:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	F10
ex.3903.19	-- Other:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	F10

ex.3903.90	- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	F6
Chapter 44	Wood and articles of wood; wood charcoal		
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		
ex.4403.99	- Other: -- Other: Of Kiri (<i>Paulownia spp.</i>), excluding roughly squared or half squared		E
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.		
ex.4404.10	- Coniferous: Other than split poles, piles, pickets and stakes, or hoopwood		E
ex.4404.20	- Non-coniferous: Other than split poles, piles, pickets and stakes, or hoopwood		E
4405.00	Wood wool; wood flour.		E

44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
ex.4407.10	<p>- Coniferous:</p> <p>Of <i>Pinus spp.</i>, <i>Abies spp.</i> (other than California red fir, grand fir, noble fir and pacific silver fir) or <i>Picea spp.</i> (other than Sitka spruce), not more than 160mm in thickness</p> <p>Of genus <i>Larix</i>, not more than 160mm in thickness</p> <p>- Of tropical wood specified in Subheading Note 1 to this Chapter:</p>		E
4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		E
4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		E
ex.4407.29	<p>-- Other:</p> <p>Of <i>Dipterocarpaceae</i></p> <p>- Other:</p>		E
ex.4407.99	<p>-- Other:</p> <p>Of <i>Dipterocarpaceae</i></p>		E

<p>44.08</p> <p>ex.4408.10</p> <p>4408.31</p> <p>ex.4408.39</p> <p>4408.90</p>	<p>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.</p> <p>- Coniferous:</p> <p> Other than of incense cedar, not more than 20cm in length and not more than 8cm in width</p> <p>- Of tropical wood specified in Subheading Note 1 to this Chapter:</p> <p>-- Dark Red Meranti, Light Red Meranti and Meranti Bakau</p> <p>-- Other:</p> <p> Other than of Jelutong, not more than 20cm in length and not more than 8cm in width:</p> <p> Of Padauk(Kwarin)</p> <p> Of Teak:</p> <p> Obtained by slicing laminated wood</p> <p> Other</p> <p>- Other</p>		<p>E</p> <p>E</p> <p>E</p> <p>E</p> <p>E</p>
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<p>44.09</p> <p>ex.4409.10</p> <p>ex.4409.20</p>	<p>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.</p> <p>- Coniferous:</p> <p> Drawn wood</p> <p> Beadings and mouldings</p> <p> Other:</p> <p> Of <i>Pinus spp.</i>, <i>Abies spp.</i> (other than California red fir, grand fir, noble fir and pacific silver fir), <i>Picea spp.</i> (other than Sitka spruce) and <i>Larix spp.</i>, not more than 160mm in thickness</p> <p>- Non-coniferous:</p> <p> Drawn wood</p> <p> Beadings and mouldings</p> <p> Other:</p> <p> Of <i>Dipterocarpaceae</i></p>		<p>E</p> <p>E</p> <p>E</p> <p>E</p> <p>E</p> <p>E</p>
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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.		E
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		E
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		E
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		E
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.		E
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		E
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		E
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.		
4418.30	- Parquet panels		E
4418.40	- Shuttering for concrete constructional work		E
4418.50	- Shingles and shakes		E

ex.4418.90	- Other: Cellular wood panels Other: Other than Tategu (door, window sash and the like) or Tokobashira		E
4419.00	Tableware and kitchenware, of wood.		E
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		
4420.90	- Other		E
44.21	Other articles of wood.		
4421.10	- Clothes hangers		E
ex.4421.90	- Other: Other than match splints		E
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%	F5
	Other		E
	- Other:		
ex.4601.91	-- Of vegetable material:		
	Other than Mushiro, Komo or rushmats:		
	Plaits and similar products of plaiting materials, whether or not assembled into strips		E
	Other:		
	Of Igusa (<i>Juncus effusus</i>) or of Shichittoi (<i>Cyperus tegetiformis</i>)	6%	F5
	Other		E
4601.99	-- Other		E
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.		E

Chapter 65	Headgear and parts thereof		
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.		E