

020630092	Edible offal of swine, excluding wild boars and internal organs, each kilogram, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, fresh or chilled		X											
020630093	Edible offal of swine, excluding wild boars and internal organs, each kilogram, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig, fresh or chilled		X											
020630099	Edible offal of swine, excluding wild boars and internal organs, each kilogram, more than the gate price of partial pig, in value for customs duty, fresh or chilled		X											
020641010	Edible offal of wild boars, livers, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020641090	Edible offal of swine, livers, excluding wild boars, frozen	8.5%	C		8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
020649010	Edible offal meat of wild boars, excluding livers, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020649091	Edible internal organs of swine, excluding wild boars, frozen	8.5%	C		8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
020649092	Edible offal of swine, excluding wild boars and internal organs, each kilogram, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, frozen		X											
020649093	Edible offal of swine, excluding wild boars and internal organs, each kilogram, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig, frozen		X											
020649099	Edible offal of swine, excluding wild boars and internal organs, each kilogram, more than the gate price of partial pig, in value for customs duty, frozen		X											
020680000	Edible offal of sheep, goats, horses, asses, mules or hinnies, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020690000	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020711000	Meat of fowls of the species Gallus domestics, not cut in pieces, fresh or chilled	11.9%	C		11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%
020712000	Meat of fowls of the species Gallus domestics, not cut in pieces, frozen	11.9%	C		11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%
020713100	Fowls of the species Gallus domestics, legs with bone in, fresh or chilled	8.5%	C		8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
020713200	Meat and edible offal of fowls of the species Gallus domestics, cut in pieces, excluding legs with bone in, fresh or chilled	11.9%	C		11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%
020714100	Livers of fowls of the species Gallus domestics, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020714210	Fowls of the species Gallus domestics, legs with bone in, frozen	8.5%	C		8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
020714220	Meat and edible offal of fowls of the species Gallus domestics, cut in pieces, n.e.s. frozen	11.9%	C		11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%
020724000	Meat of turkeys, not cut in pieces, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020725000	Meat of turkeys, not cut in pieces, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020726000	Meat and edible offal of turkeys, cut in pieces, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020727100	Livers of turkeys, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020727200	Meat and edible offal of turkeys, excluding livers, cut in pieces, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020732100	Meat and edible offal of ducks, not cut in pieces, fresh or chilled	9.6%	B7		7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free

030321000	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>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030322000	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030329000	Other salmonidae (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030331000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	B7		2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free
030332000	Plaice (<i>Pleuronectes platessa</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	B10		2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free
030333000	Sole (<i>Solea</i> spp.) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	B7		2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free
030339000	Other Flat fish (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	B5		2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030341000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030342000	Yellowfin tunas (<i>Thunnus albacares</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030343000	Skipjack or stripe-bellied bonito (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030344000	Bigeye tunas (<i>Thunnus obesus</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030345000	Bluefin tunas (<i>Thunnus thynnus</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030346000	Southern bluefin tunas (<i>Thunnus maccoyii</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030349000	Other tunas (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030351000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) (excluding fish fillet, other fish meat, livers and roes), frozen		X											
030352000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) (excluding fish fillet, other fish meat, livers and roes), frozen		X											
030361000	Swordfish (<i>Xiphias gladius</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030362000	Toothfish (<i>Dissostichus</i> spp.) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030371010	Sardines (<i>Sardinops</i> spp.) (excluding fish fillet, other fish meat, livers and roes), frozen		X											
030371090	Other Sardines (<i>Sardina pilchardus</i>), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	B7		2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free
030372000	Haddock (<i>Melanogrammus aeglefinus</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	B10		2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free
030373000	Coalfish (<i>Pollachius virens</i>) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	B10		2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free
030374000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) (excluding fish fillet, other fish meat, livers and roes), frozen		X											
030375000	Dogfish and other sharks (excluding fish fillet, other fish meat, livers and roes), frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030376000	Eels (<i>Anguilla</i> spp.) (excluding fish fillet, other fish meat, livers and roes), frozen	3.5%	B7		2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free

030419191	Fillets of Bluefin tunas, fresh or chilled	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030419192	Fillets of Southern bluefin tunas, fresh or chilled	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030419199	Fish fillets, excluding of Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.), Samma (<i>Cololabis</i> spp.), Southern bluefin tunas and Bluefin tunas, fresh or chilled	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030419910	Fish meat of Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.), excluding fillets, fresh or chilled		X											
030419920	Fish meat of Barracouta (<i>Sphyrænidae</i> and <i>Gempylidae</i>), king-clip and sea breams, excluding fillets, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030419930	Fish meat of Dogfish and other sharks, excluding fillets, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030419991	Fish meat of Bluefin tunas, excluding fillets, fresh or chilled	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030419992	Fish meat of Southern bluefin tunas, excluding fillets, fresh or chilled	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030419999	Other fish meat, excluding fillets, fresh or chilled	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030421000	Fillets of Swordfish (<i>Xiphias gladius</i>), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030422000	Fillets of Toothfish (<i>dissostichus</i> spp.), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030429100	Fillets of Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.), frozen		X											
030429910	Fillets of Tunas (excluding Bluefin tunas and Southern bluefin tunas), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030429920	Fillets of Bluefin tunas, frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030429930	Fillets of Marlin (excluding swordfish), frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030429940	Fillets of Southern bluefin tunas, frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030429950	Fillets of Salmonidae, frozen	3.5%	B5		2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030429990	Fillets of other fish, frozen	3.5%	B5		2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030491000	Fish meat of Swordfish (<i>Xiphias gladius</i>), frozen	3.5%	B5		2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030492000	Fish meat of Toothfish (<i>dissostichus</i> spp.), frozen	3.5%	B5		2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030499111	Surimi of <i>Theragra chalcogramma</i> , frozen		X											
030499112	Surimi of Tara, excluding <i>Theragra chalcogramma</i> , frozen		X											
030499119	Fish meat of Nishin and Tara, excluding frozen surimi of Tara and fillets, frozen		X											
030499120	Fish meat of Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.), excluding fillets, frozen		X											
030499910	Fish meat of Barracouta (<i>Sphyrænidae</i> and <i>Gempylidae</i>), king-clip and sea breams, excluding fillets, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030499920	Fish meat of Dogfish and other sharks, excluding fillets, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030499930	Fish meat of Shishamo, excluding fillets, frozen		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030499991	Fish meat of Bluefin tunas, excluding fillets, frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030499992	Fish meat of Fugu, excluding fillets, frozen	3.5%	B10		2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free
030499993	Surimi of Itoyori, frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030499994	Fish meat of Southern bluefin tunas, excluding fillets, frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
030499999	Fish meat of other fish, excluding fillets, frozen	3.5%	B5		2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free

030749200	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.), dried, salted or in brine		X												
030751000	Octopus (<i>Octopus</i> spp.), live, fresh or chilled	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	
030759100	Octopus (<i>Octopus</i> spp.), frozen	7.0%	B7		5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	Free	Free	Free	Free	
030759200	Octopus (<i>Octopus</i> spp.), dried, salted or in brine	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	
030760100	Snails, other than sea snails, live, fresh, chilled or frozen	7.0%	B10		5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	
030760200	Snails, other than sea snails, dried, salted or in brine	10.0%	B10		8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	
030791110	Sea urchins, live		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030791190	Live aquatic invertebrates other than crustaceans or molluscs, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030791200	Adductors of shellfish, fresh or chilled		X												
030791310	Mongo ika, live, fresh or chilled	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	
030791390	Cuttle fish and squid, excluding Mongo ika, live, fresh or chilled		X												
030791410	Hard clam, live, fresh or chilled	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	
030791420	Akagai (bloody clam), live	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	
030791430	Sea urchins, fresh or chilled	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	
030791440	Jellyfish, live, fresh or chilled	7.0%	B7		5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	Free	Free	Free	Free	
030791450	Abalone, live, fresh or chilled	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	
030791460	Baby clam, live, fresh or chilled	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	
030791470	Fresh water clam, live, fresh or chilled	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	
030791491	Other molluscs, live, fresh or chilled		X												
030791499	Other aquatic invertebrates, fresh or chilled	7.0%	B10		5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	
030799110	Adductors of shellfish, including flours, meals and pellets of adductors of shellfish, fit for human consumption, frozen		X												
030799121	Mongo ika, including flours, meals and pellets of mongo ika, fit for human consumption, frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	
030799129	Cuttle fish and squid, excluding Mongo ika, including flours, meals and pellets of cuttle fish and squid, fit for human consumption, frozen		X												
030799131	Sea urchins, including flours, meals and pellets of Sea urchins, fit for human consumption, frozen	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	
030799132	Jellyfish, including flours, meals and pellets of jellyfish, fit for human consumption, frozen	7.0%	B7		5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	Free	Free	Free	Free	
030799139	Sea cucumbers, including flours, meals and pellets of sea cucumbers, fit for human consumption, frozen	7.0%	B10		5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	
030799141	Hard clam, including flours, meals and pellets of hard clam, fit for human consumption, frozen	3.5%	C		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	
030799142	Abalone, including flours, meals and pellets of abalone, fit for human consumption, frozen	7.0%	B10		5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	
030799143	Baby clam, including flours, meals and pellets of baby clam, fit for human consumption, frozen	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	
030799144	Fresh water clam, including flours, meals and pellets of fresh water clam, fit for human consumption frozen	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	
030799149	Other molluscs and aquatic invertebrates, including flours, meals and pellets of other molluscs and aquatic invertebrates, fit for human consumption, frozen		X												
030799210	Adductors of shellfish, including flours, meals and pellets of adductors of shellfish, fit for human consumption, dried, salted or in brine		X												
030799220	Cuttle fish and squid, including flours, meals and pellets of cuttle fish and squid, fit for human consumption, dried, salted or in brine		X												
030799231	Sea urchins, including flours, meals and pellets of sea urchins, fit for human consumption, dried, salted or in brine	7.0%	R	(f)	6.6%	6.5%	6.3%	6.1%	5.9%	5.7%	5.5%	5.4%	5.2%	5.0%	

051199110	Tendons and sinews; parings and similar waste of raw hides and skins		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051199120	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051199190	Silk-worm eggs, animal semen and dried animal blood		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051199210	Natural sponges of animal origin, not less than 3,600 yen/kg in value for customs duty		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051199290	Natural sponges of animal origin, less than 3,600 yen/kg in value for customs duty		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051199900	Other animal products		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060110010	Bulbs, tubers, tuberous, roots, corms, crowns and rhizomes, dormant, lilies spp.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060110020	Bulbs, tubers, tuberous, roots, corms, crowns and rhizomes, dormant, tulips		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060110090	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060120000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots other than roots of heading 12.12		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060210000	Unrooted cuttings and slips		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060220000	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060230000	Rhododendrons and azaleas, grafted or not (including their roots)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060240000	Roses, grafted or not (including their roots)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060290011	Mushroom spawn, of shiitake mushrooms		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060290019	Mushroom spawn, excluding shiitake mushrooms		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060290090	Live plants (including their roots) and rooted cuttings and slips		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060311000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, roses, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060312000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, carnations, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060313000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, orchids, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060314000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, chrysanthemums, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060319010	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, lilies spp., fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060319090	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060390000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060410000	Mosses and lichens, fresh, dried, dyed, bleached, impregnated or otherwise prepared		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060491000	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060499000	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070110000	Seed Potatoes, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070190000	Potatoes, excluding seed potatoes, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070200000	Tomatoes, fresh or chilled	3.0%	B10		2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	Free

070310011	Onions, fresh or chilled, not more than 67 yen/kg in value for customs duty	8.5%	R	(f)	7.9%	7.5%	7.2%	6.9%	6.6%	6.3%	6.0%	5.6%	5.3%	5.0%
070310012	Onions, fresh or chilled, more than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	R	(aa)	7.9% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	7.5% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	7.2% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	6.9% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	6.6% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	6.3% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	6.0% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	5.6% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	5.3% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	5.0% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less
070310013	Onions, fresh or chilled, more than 73.70 yen/kg in value for customs duty		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070310020	Shallots, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070320000	Garlic, fresh or chilled	3.0%	B10		2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	Free
070390010	Welsh onions (<i>allium fistulosum</i> L.), fresh or chilled	3.0%	B5		2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free
070390090	Leeks and other alliaceous vegetables, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070410000	Cauliflowers and headed broccoli, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070420000	Brussels sprouts, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070490010	Broccoli, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070490020	Cabbages (head cabbages), fresh or chilled	3.0%	B7		2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	Free	Free	Free	Free
070490030	Chinese cabbage, fresh or chilled	3.0%	B7		2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	Free	Free	Free	Free
070490090	Cabbages, kohlrabi, kale and similar edible brassicas, excluding brussels sprouts, broccoli, head cabbage and chinese cabbage, fresh or chilled	3.0%	B7		2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	Free	Free	Free	Free
070511000	Cabbage lettuce (head lettuce), fresh or chilled	3.0%	B7		2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	Free	Free	Free	Free
070519000	Lettuce, excluding cabbage lettuce, fresh or chilled	3.0%	B7		2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	Free	Free	Free	Free
070521000	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070529000	Other chicory, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070610000	Carrots and turnips, fresh or chilled	3.0%	B7		2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	Free	Free	Free	Free
070690010	Burdock, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070690090	Salad beetroot, salsify, celeriac, radishes and similar edible roots, excluding burdock, fresh or chilled	3.0%	B7		2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	Free	Free	Free	Free
070700000	Cucumbers and gherkins, fresh or chilled	3.0%	B7		2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	Free	Free	Free	Free
070810000	Peas (<i>Pisum sativum</i>), fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070820000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070890000	Other leguminous vegetables, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070920000	Asparagus, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070930000	Aubergines (egg-plants), fresh or chilled	3.0%	B10		2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	Free
070940000	Celery other than celeriac, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070951000	Mushrooms of the genus <i>Agaricus</i> , fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070959011	Matsutake, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070959012	Truffles, fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070959020	Shiitake mushrooms, fresh or chilled		X											
070959090	Mushrooms (excluding mushrooms of the genus <i>Agaricus</i> , Matsutake and Shiitake mushrooms), fresh or chilled		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070960010	Sweet peppers (Large bell type), fresh or chilled	3.0%	B10		2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	Free
070960090	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, n.e.s.	3.0%	B5		2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free
070970000	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	3.0%	B7		2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	Free	Free	Free	Free
070990010	Sweet corn, fresh or chilled	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free

080410000		Dates, fresh or dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	
080420010		Figs, fresh	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
080420090		Figs, dried	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
080430010		Pineapples, fresh	17.0%	C		17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%
080430090		Pineapples, dried	7.2%	R	(f)	6.8%	6.6%	6.4%	6.2%	6.0%	5.8%	5.6%	5.4%	5.2%	5.0%
080440010		Avocados, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080440090		Avocados, dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080450011		Mangoes, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080450019		Guavas and mangosteens, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080450090		Guavas, mangoes and mangosteens, dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080510000	ex	Oranges, fresh or dried (Imported during the period from 1st June to 30th November)	16.0%	R	(f)	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%
080510000	ex	Oranges, fresh or dried (Imported during the period from 1st December to 31st May)	32.0%	R	(t)	28.0%	26.0%	24.0%	22.0%	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%
080520000		Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried	17.0%	R	(g)	14.9%	13.8%	12.7%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%
080540000		Grapefruit (including pomelos), fresh or dried (Imported during the period from 1st June to 30th November)	10.0%	B10		8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free
080550010		Lemons (Citrus limon, Citrus limonum), fresh or dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080550090		Limes (Citrus aurantifolia, Citrus latifolia), fresh or dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080590020		Limes (other than Citrus aurantifolia, Citrus latifolia), fresh or dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080590090		Other citrus fruit, fresh or dried	17.0%	R	(g)	14.9%	13.8%	12.7%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%
080610000	ex	Grapes, fresh (Imported during the period from 1st March to 31st October)	17.0%	B10		13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free
080610000	ex	Grapes, fresh (Imported during the period from 1st November to the last day of February)	7.8%	B10		6.4%	5.7%	5.0%	4.3%	3.5%	2.8%	2.1%	1.4%	0.7%	Free
080620000		Grapes, dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080711000		Watermelons, fresh	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
080719000		Melons, fresh	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
080720000		Papaws (papayas), fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080810000		Apples, fresh	17.0%	B10		13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free
080820000		Pears and quinces, fresh	4.8%	B10		3.9%	3.5%	3.1%	2.6%	2.2%	1.7%	1.3%	0.9%	0.4%	Free
080910000		Apricots, fresh	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
080920000		Cherries, fresh	8.5%	B10		7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free
080930000		Peaches, including nectarines, fresh	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
080940000		Plums and sloes, fresh	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
081010000		Strawberries, fresh	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
081020000		Raspberries, blackberries, mulberries and loganberries, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081040000		Cranberries, bilberries and other fruits of the genus Vaccinium, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081050000		Kiwifruit, fresh	6.4%	B10		5.2%	4.7%	4.1%	3.5%	2.9%	2.3%	1.7%	1.2%	0.6%	Free
081060000		Durians, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081090210		Rambutan, passion-fruit, litchi and carambola (star-fruit), fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081090291		Black, white or red currants and gooseberries, fresh		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081090299		Other fruits, fresh	6.0%	B5		4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free
081110100		Strawberries, containing added sugar, uncooked or cooked by steaming or boiling in water, frozen	9.6%	B10		7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free
081110200		Strawberries, excluding those containing added sugar, uncooked or cooked by steaming or boiling in water, frozen	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free

081290420	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboogaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi, provisionally preserved	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
081290430	Chestnuts, provisionally preserved	9.6%	C		9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%
081290440	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, provisionally preserved	17.0%	R	(g)	14.9%	13.8%	12.7%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%
081290490	Other fruit and nuts, provisionally preserved	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
081310000	Apricots, dried	9.0%	B10		7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free
081320000	Prunes, dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081330000	Apples, dried	9.0%	B10		7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free
081340010	Berries, dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081340021	Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboogaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litch, dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081340022	Persimmons, dried	9.0%	B10		7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free
081340023	Kehapi, dried		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081340029	Other fruit, dried	9.0%	B10		7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free
081350010	Mixtures of nuts or dried fruits of this Chapter, containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts) or dried fruits of subheadings 0813.10 to 0813.40		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081350090	Mixtures of nuts or dried fruits of this Chapter, n.e.s.	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
081400000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090111000	Coffee, not roasted, not decaffeinated		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090112000	Coffee, not roasted, decaffeinated		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090121000	Coffee, roasted, not decaffeinated	12.0%	C		12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
090122000	Coffee, roasted, decaffeinated	12.0%	R	(t)	11.6%	11.5%	11.3%	11.1%	10.9%	10.7%	10.5%	10.4%	10.2%	10.0%
090190100	Coffee husks and skins		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090190200	Coffee substitutes containing coffee		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090210000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	R	(g)	14.9%	13.8%	12.7%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%
090220100	Green tea, waste, unfit for beverage (not fermented) in immediate packings of a contents not exceeding 3 kg		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090220200	Green tea, excluding waste unfit for beverage, not fermented, in immediate packings of a contents not exceeding 3 kg	17.0%	R	(g)	14.9%	13.8%	12.7%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%
090230010	Black tea, in immediate packings of a content not exceeding 3 kg	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
090230090	Partly fermented tea, in immediate packings of a content not exceeding 3 kg	17.0%	R	(g)	14.9%	13.8%	12.7%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%
090240100	Black tea (fermented) and other partly fermented tea, waste, unfit for beverage, in immediate packings of a contents not exceeding 3 kg		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090240210	Black tea, excluding waste unfit for beverage, in immediate packings of a contents not exceeding 3 kg		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090240220	Partly fermented tea, excluding waste unfit for beverage, in immediate packings of a contents not exceeding 3 kg	17.0%	R	(g)	14.9%	13.8%	12.7%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%

100700010	Grain sorghum, rendered suitable solely for sowing by chemical treatment		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100700091	Grain sorghum, for feeding purposes, to be used as materials for fodder and feeds under the supervision of the Customs		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100700099	Grain sorghum, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100810010	Buckwheat, rendered suitable solely for sowing by chemical treatment		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100810090	Buckwheat, excluding those rendered suitable solely for sowing by chemical treatment	9.0%	B7		6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free
100820000	Millet		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100830000	Canary seed		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100890010	Other cereals, rendered suitable solely for sowing by chemical treatment		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100890021	Triticale, excluding rendered suitable solely for sowing by chemical treatment, imported by Japanese Government according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X											
100890029	Triticale, excluding rendered suitable solely for sowing by chemical treatment, n.e.s.		X											
100890099	Other cereals, excluding those rendered suitable solely for sowing by chemical treatment		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110100011	Wheat of meslin flour, to be used as materials for manufacturing sodium glutamate under the supervision of the Customs, imported by Japanese Government according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X											
110100091	Wheat or meslin flour, (excluding those to be used as materials for manufacturing sodium glutamate under the supervision of the Customs), imported by Japanese Government according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X											
110100200	Wheat or meslin flour, n.e.s.		X											
110210000	Rye flour	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free

110319110	Groats and meal, of barley, imported by Japanese Government according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X											
110319190	Groats and meal, of barley, n.e.s.		X											
110319210	Groats and meal, of triticale, imported by Japanese Government according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X											
110319290	Groats and meal, of triticale, n.e.s.		X											
110319300	Groats and meal, of cereals (excluding wheat, maize (corn), barley, triticale, oats and rice)	17.0%	B10		13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free
110319400	Groats and meal, of oats	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
110319510	Groats and meal, of rice, imported by Japanese Government according to Article 30 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the law		X											
110319590	Groats and meal, of rice, n.e.s.		X											
110320110	Pellets of wheat, imported by Japanese Government according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X											
110320190	Pellets, of wheat, n.e.s.		X											
110320200	Pellets of oats	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
110320310	Pellets, of maize	21.3%	B10		17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free

160250890	Other prepared or preserved meat, meat offal or blood: bovine animals (containing not less than 30% by weight, excluding internal organs and tongues) (in airtight containers, otherwise containing vegetables, but not chilled or frozen), n.e.s.	38.3%	C		38.3%	38.3%	38.3%	38.3%	38.3%	38.3%	38.3%	38.3%	38.3%	38.3%
160250910	Other prepared or preserved meat, meat offal or blood: bovine animals (containing not less than 30% by weight, excluding internal organs and tongues) (simply boiled in water)	50.0%	C		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
160250991	Other prepared or preserved meat, meat offal or blood: bovine animals (containing not less than 30% by weight, excluding internal organs and tongues) (in airtight containers), n.e.s.	50.0%	C		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
160250999	Other prepared or preserved meat, meat offal or blood: bovine animals (containing not less than 30% by weight, excluding internal organs and tongues) (excluding in airtight containers), n.e.s.	50.0%	C		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
160290100	Other prepared or preserved meat, meat offal or blood: excluding those of bovine animals or swine (guts, bladders and stomachs, whole and pieces thereof, simply boiled in water)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160290210	Other prepared or preserved meat, meat offal or blood: excluding those of bovine animals or swine (containing meat or meat offal of bovine animals or swine)	21.3%	C		21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%
160290290	Other prepared or preserved meat, meat offal or blood: excluding those of bovine animals or swine, n.e.s.	6.0%	C		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
160300010	Extracts and juices of meat	12.0%	R	(i)	10.9%	10.4%	9.8%	9.3%	8.7%	8.2%	7.6%	7.1%	6.5%	6.0%
160300090	Extracts and juices of fish or crustaceans, molluscs or other aquatic invertebrates, n.e.s.	9.6%	B7		7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free
160411010	Salmon (other than in airtight containers) prepared or preserved, whole or in pieces, but not minced	9.6%	B7		7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free
160411090	Salmon, in airtight containers, prepared or preserved, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160412000	Herrings prepared or preserved, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160413010	Sardines, sardinella and brisling or sprats (in airtight containers), prepared or preserved, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160413090	Sardines, sardinella and brisling or sprats, prepared or preserved, whole or in pieces, but not minced, n.e.s.	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160414010	Skipjack and other bonito, in airtight containers, prepared or preserved, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160414091	Skipjack and other bonito, boiled and dried, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160414092	Tunas, in airtight containers, prepared or preserved, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160414099	Tunas, skipjack and other bonito, (excluding Tunas, skipjack and other bonito in airtight containers or boiled and dried); bonito (sarda spp.), prepared or preserved, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160415000	Mackerel, prepared or preserved, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160416000	Anchovies, prepared or preserved, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160419010	Eel, prepared or preserved, whole or in pieces, but not minced	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%

160419020	Boiled and dried fish, prepared or preserved, whole or in pieces, but not minced	9.6%	B7		7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free
160419090	Other fishes, prepared or preserved, whole or in pieces, but not minced	9.6%	B7		7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free
160420011	Hard roes of Nishin (<i>Clupea</i> spp.) in airtight containers, prepared or preserved	11.0%	B7		8.3%	6.9%	5.5%	4.1%	2.8%	1.4%	Free	Free	Free	Free
160420012	Hard roes of Nishin (<i>Clupea</i> spp.), not in airtight containers, prepared or preserved	11.0%	B10		9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	Free
160420013	Hard roes of Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), in airtight containers, prepared or preserved	9.0%	R	(f)	8.3%	7.9%	7.5%	7.2%	6.8%	6.5%	6.1%	5.7%	5.4%	5.0%
160420014	Hard roes of Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), not in airtight containers, prepared or preserved	9.0%	R	(f)	8.3%	7.9%	7.5%	7.2%	6.8%	6.5%	6.1%	5.7%	5.4%	5.0%
160420019	Hard roes, prepared or preserved, n.e.s.	6.4%	B7		4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free
160420020	Other prepared or preserved fish, not whole or in pieces, n.e.s.	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160430010	Caviar and caviar substitutes (<i>Ikura</i>), prepared or preserved	6.4%	B7		4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free
160430090	Caviar and caviar substitutes, prepared or preserved, n.e.s.	6.4%	B10		5.2%	4.7%	4.1%	3.5%	2.9%	2.3%	1.7%	1.2%	0.6%	Free
160510010	Crab in airtight containers, not smoked, prepared or preserved	5.0%	C		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
160510021	Crab, containing rice, excluding in airtight containers, prepared or preserved		X											
160510029	Crab prepared or preserved, n.e.s.	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
160520011	Shrimps and prawns (simply boiled in water or in brine; chilled or frozen after simply boiled in water or in brine)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160520019	Shrimps and prawns (smoked; salted, in brine or dried after simply boiled in water or in brine)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160520021	Shrimps and prawns, containing rice, excluding smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		X											
160520029	Shrimps and prawns prepared or preserved, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160530010	Lobster (smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine)	4.8%	C		4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%
160530020	Lobster, prepared or preserved, excluding (smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine)	5.0%	C		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
160540011	Other ebi (smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine)	4.8%	C		4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%
160540012	Other ebi, prepared or preserved, n.e.s.	5.0%	C		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
160540200	Other crustaceans, prepared or preserved	9.6%	B7		7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free
160590110	Cuttle fish, squid, scallops and adductors of shellfish smoked	6.7%	R	(f)	6.4%	6.2%	6.1%	5.9%	5.8%	5.6%	5.5%	5.3%	5.2%	5.0%
160590190	Molluscs and other aquatic invertebrates, smoked	6.7%	B7		5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	Free	Free	Free	Free
160590211	Jellyfish prepared or preserved, not smoked	10.0%	B10		8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free
160590212	Cuttle fish and squid, containing rice, in airtight containers, prepared or preserved, not smoked	10.5%	R	(r)	10.2%	10.1%	10.0%	9.8%	9.7%	9.5%	9.4%	9.3%	9.1%	9.0%
160590213	Cuttle fish and squid in airtight containers prepared or preserved, not smoked, excluding containing rice	10.5%	R	(r)	10.2%	10.1%	10.0%	9.8%	9.7%	9.5%	9.4%	9.3%	9.1%	9.0%
160590214	Cuttle fish and squid, containing rice, prepared or preserved, not smoked, excluding in airtight containers		X											
160590219	Cuttle fish and squid prepared or preserved, n.e.s.	10.5%	C		10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
160590220	Sea cucumbers and sea urchins prepared or preserved, not smoked	10.0%	R	(f)	9.1%	8.6%	8.2%	7.7%	7.3%	6.8%	6.4%	5.9%	5.5%	5.0%

190120131	Mixes and doughs for the preparation of bakers' wares of heading 19.05, food preparations, containing flour groats, meal pellets or starch of rice, wheat, triticale or barley, which total weight is not less than 85% of the articles, excluding cake-mixes and a kind used as infant food or dietetic purpose, mostly containing wheat preparation, imported by Japanese Government, according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X											
190120139	Mixes and doughs for the preparation of bakers' wares of heading 19.05, food preparations, containing flour groats, meal pellets or starch of rice, wheat, triticale or barley, which total weight is more than 85% of the articles, excluding cake-mixes and a kind used as infant food or dietetic purpose, mostly containing wheat and triticale preparation, n.e.s.		X											
190120141	Mixes and doughs for the preparation of bakers' wares of heading 19.05, food preparations, containing flour, groats, meal, pellets or starch of rice, wheat, triticale or barley, which total weight is more than 85% of the articles (excluding cake-mixes and a kind used as infant food or dietetic purpose), mostly containing barley preparation, imported by Japanese Government, according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X											
190120149	Mixes and doughs for the preparation of bakers' wares of heading 19.05, food preparations, containing flour, groats, meal, pellets or starch of rice, wheat, triticale or barley, which total weight is more than 85% of the articles (excluding cake-mixes and a kind used as infant food or dietetic purpose), mostly containing barley preparation, n.e.s.		X											

190490310	Cereals, other than maize(corn), in grain form, pre-cooked or otherwise prepared, of barley imported by Japanese Government, according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X												
190490390	Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared, of barley, n.e.s.		X												
190490400	Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared, n.e.s.		X												
190510000	Crispbread	9.0%	C		9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
190520000	Gingerbread and the like	18.0%	R	(r)	16.4%	15.5%	14.7%	13.9%	13.1%	12.3%	11.5%	10.6%	9.8%	9.0%	9.0%
190531000	Sweet biscuits	20.4%	C		20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%
190532000	Waffles and wafers	18.0%	R	(w)	17.5%	17.2%	16.9%	16.6%	16.4%	16.1%	15.8%	15.5%	15.3%	15.0%	15.0%
190540000	Rusks, toasted bread and similar toasted products	9.0%	C		9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
190590100	Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		X												
190590200	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		X												
190590311	Arare, Sembei and similar rice products, containing added sugar		X												
190590312	Biscuits, cookies and crackers, containing added sugar	15.0%	C		15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
190590313	Pizza, chilled or frozen, containing added sugar	24.0%	R	(w)	22.4%	21.5%	20.7%	19.9%	19.1%	18.3%	17.5%	16.6%	15.8%	15.0%	15.0%
190590314	Crisp savoury food products, made from a dough based on potato powder, containing added sugar	9.0%	R	(f)	8.3%	7.9%	7.5%	7.2%	6.8%	6.5%	6.1%	5.7%	5.4%	5.0%	5.0%
190590319	Pastry, cakes and other bakers' wares, containing added sugar	25.5%	R	(w)	23.6%	22.6%	21.7%	20.7%	19.8%	18.8%	17.9%	16.9%	16.0%	15.0%	15.0%
190590321	Arare, Sembei and similar rice products, n.e.s.		X												
190590322	Biscuits, cookies and crackers, n.e.s.	13.0%	C		13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%
190590323	Crisp savoury food products, made from a dough based on potato powder, n.e.s.	9.0%	R	(f)	8.3%	7.9%	7.5%	7.2%	6.8%	6.5%	6.1%	5.7%	5.4%	5.0%	5.0%
190590329	Pastry, cakes and other bakers' wares, n.e.s.	21.3%	R	(v)	19.7%	18.9%	18.1%	17.3%	16.5%	15.7%	14.9%	14.1%	13.3%	12.5%	12.5%
200110100	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid, containing added sugar	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free
200110200	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid, not containing added sugar	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free
200190110	Papayas, pawpaws, avocados, guavas, durians, bilimbi, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens, prepared or preserved by vinegar or acetic acid, containing added sugar		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200190120	Sweet corn prepared or preserved by vinegar or acetic acid, containing added sugar	10.5%	B10		8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free
200190130	Young cormcobs, prepared or preserved by vinegar or acetic acid, containing added sugar	16.8%	R	(g)	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	5.3%

200310220	Mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200320010	Truffles, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers not more than 10kg each including container		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200320020	Truffles, prepared or preserved otherwise than by vinegar or acetic acid, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200390100	Other mushrooms, prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200390210	Other mushrooms, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, in airtight containers not more than 10kg each including container		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200390220	Other mushrooms, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200410100	Potatoes, otherwise than by vinegar or acetic acid, cooked, not otherwise prepared, frozen	8.5%	R	(f)	7.9%	7.5%	7.2%	6.9%	6.6%	6.3%	6.0%	5.6%	5.3%	5.0%
200410210	Mashed potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	13.6%	B10		11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free
200410220	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen, n.e.s.	9.0%	R	(f)	8.3%	7.9%	7.5%	7.2%	6.8%	6.5%	6.1%	5.7%	5.4%	5.0%
200490110	Sweet corn, prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar, frozen	10.5%	B10		8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free
200490120	Vegetables, prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar, frozen, excluding sweet corn	23.8%	R	(o)	20.8%	19.3%	17.8%	16.3%	14.9%	13.4%	11.9%	10.4%	8.9%	7.4%
200490211	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, frozen	17.0%	R	(g)	14.9%	13.8%	12.7%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%
200490212	Leguminous Vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, frozen	17.0%	C		17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%
200490220	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, frozen	13.6%	B10		11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free
200490230	Sweet corn, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, frozen	7.5%	B10		6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	Free
200490240	Young corncobs, prepared or preserved other wise than by vinegar or acetic acid, in airtight containers, not containing added sugar, frozen	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200490291	VegetablesYoung corncobs, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, frozen, Young corncobs, other than in airtight containers	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200490299	Vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, frozen, n.e.s.	9.0%	B7		6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free
200510100	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar, not frozen	16.8%	R	(g)	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%
200510200	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, not frozen	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200520100	Mashed potatoes and potato flakes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	13.6%	B10		11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free

200570020	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, not frozen, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200580100	Sweet corn (Zea mays var. saccharata), prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar, not frozen	14.9%	B10		12.2%	10.8%	9.5%	8.1%	6.8%	5.4%	4.1%	2.7%	1.4%	Free
200580200	Sweet corn (Zea mays var. saccharata), prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, not frozen	10.0%	B10		8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free
200591100	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar, not frozen	13.4%	C		13.4%	13.4%	13.4%	13.4%	13.4%	13.4%	13.4%	13.4%	13.4%	13.4%
200591900	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, not frozen	13.6%	B10		11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free
200599111	Leguminous vegetables (podded out), prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers, containing tomatos puree or other kind of tomato preparation and meat of swine, lard or other pig fat, containing added sugar, not frozen	14.0%	B10		11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free
200599119	Leguminous vegetables (podded out), prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar, not frozen, n.e.s.	23.8%	C		23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%
200599190	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar, not frozen	13.4%	C		13.4%	13.4%	13.4%	13.4%	13.4%	13.4%	13.4%	13.4%	13.4%	13.4%
200599211	Young corncobs, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers, not containing added sugar, not frozen	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200599219	Young corncobs, prepared or preserved otherwise than by vinegar or acetic acid, other than in airtight containers, not containing added sugar, not frozen	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200599220	Leguminous vegetables (podded out), prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, not frozen	17.0%	C		17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%
200599230	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, not frozen	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200599911	Garlic powder, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers not more than 10kg each including containers, not containing added sugar, not frozen	9.6%	R	(f)	8.8%	8.3%	7.9%	7.5%	7.1%	6.7%	6.3%	5.8%	5.4%	5.0%
200599919	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers not more than 10kg each including containers, not containing added sugar, not frozen	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200599991	Garlic powder, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, not frozen, n.e.s.	10.5%	R	(q)	10.0%	9.8%	9.6%	9.4%	9.1%	8.9%	8.7%	8.5%	8.2%	8.0%
200599999	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not containing added sugar, not frozen, n.e.s.	9.0%	B7		6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free
200600010	Marrons glace	12.6%	R	(b)	11.0%	10.2%	9.4%	8.6%	7.9%	7.1%	6.3%	5.5%	4.7%	3.9%
200600021	Apricots, preserved by sugar	18.0%	B10		14.7%	13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free
200600029	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar, n.e.s.	18.0%	B10		14.7%	13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free
200710100	Homogenised preparations, containing added sugar	34.0%	R	(u)	29.7%	27.6%	25.5%	23.4%	21.2%	19.1%	17.0%	14.9%	12.7%	10.6%
200710200	Homogenised preparations, not containing added sugar	21.3%	R	(m)	18.6%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.4%	8.0%	6.7%
200791111	Jams, containing added sugar, of citrus fruit	16.8%	R	(g)	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%

200791119	Fruit jellies and marmalades, containing added sugar, of citrus fruit	16.8%	R	(g)	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%
200791121	Jams, not containing added sugar, of citrus fruit	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200791129	Fruit jellies and marmalades, not containing added sugar, of citrus fruit	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200791210	Fruit puree and fruit pastes, containing added sugar, of citrus fruit	34.0%	R	(u)	29.7%	27.6%	25.5%	23.4%	21.2%	19.1%	17.0%	14.9%	12.7%	10.6%
200791220	Fruit puree and fruit pastes, not containing added sugar, of citrus fruit	21.3%	R	(m)	18.6%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.4%	8.0%	6.7%
200799111	Jams, containing added sugar, excluding those of citrus fruit	16.8%	R	(g)	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%
200799119	Fruit jellies, containing added sugar, excluding those of citrus fruit	16.8%	R	(g)	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%
200799121	Jams, not containing added sugar, excluding those of citrus fruit	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200799129	Fruit jellies, not containing added sugar, excluding those of citrus fruit	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200799211	Fruit puree and fruit paste, containing added sugar, excluding those of citrus fruit	34.0%	R	(u)	29.7%	27.6%	25.5%	23.4%	21.2%	19.1%	17.0%	14.9%	12.7%	10.6%
200799219	Fruit or nut puree and fruit or nut pastes, containing added sugar, excluding those of citrus fruit, fruit puree and fruits pastes	40.0%	R	(v)	35.0%	32.5%	30.0%	27.5%	25.0%	22.5%	20.0%	17.5%	15.0%	12.5%
200799221	Fruit puree and fruit paste, not containing added sugar, excluding those of citrus fruit	21.3%	R	(m)	18.6%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.4%	8.0%	6.7%
200799229	Fruit or nut puree and fruit or nut pastes, not containing added sugar, excluding those of citrus fruit, fruit puree and fruits pastes	25.0%	R	(p)	21.9%	20.3%	18.7%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%
200811110	Peanut butter, containing added sugar	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200811120	Ground-nuts, except peanut butter, prepared or preserved, containing added sugar	23.8%	C		23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%
200811210	Peanut butter, not containing added sugar	10.0%	B10		8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free
200811291	Roasted ground nuts, unshelled, except peanut butter, not containing added sugar	21.3%	C		21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%
200811292	Roasted ground nuts, shelled, except peanut butter, not containing added sugar	21.3%	C		21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%
200811299	Ground nuts, except peanut butter, prepared or preserved, not containing added sugar, n.e.s.	21.3%	C		21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%
200819110	Fruit, nuts other than ground nuts and other edible parts of plants, other than seeds, otherwise prepared or preserved, containing added sugar, in pulp form	21.0%	B10		17.2%	15.3%	13.4%	11.5%	9.5%	7.6%	5.7%	3.8%	1.9%	Free
200819191	Cashew nuts, prepared or preserved, containing added sugar	11.0%	B10		9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	Free
200819192	Roasted nuts, except cashew nuts, containing added sugar	11.0%	B10		9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	Free
200819193	Chestnuts, prepared or preserved, in airtight containers not more than 10kg each including container, containing added sugar	16.8%	R	(g)	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%
200819199	Preserved nuts, containing added sugar, n.e.s.	16.8%	R	(g)	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%
200819211	Cashew nuts, prepared or preserved, in pulp form, not roasted, not containing added sugar		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819219	Nuts, in pulp form, prepared or preserved, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819221	Roasted Macadamia nuts, prepared or preserved, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819222	Roasted Almonds, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819223	Roasted pecan, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819224	Coconuts, Brazil nuts, paradise nuts and hazel nuts, prepared or preserved, not containing added sugar, n.e.s.	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free

200819225	Cashew nuts, prepared or preserved, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819226	Ginkgo nuts, not containing added sugar, n.e.s	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200819227	Macadamia nuts, other than roasted or preserved, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819228	Nuts, roasted, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819229	Nuts, prepared or preserved, not roasted, not containing added sugar, n.e.s.	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200820111	Pineapples, prepared or preserved, in airtight containers not more than 10kg each including container, other than in pulp form, chopped or crushed, for the Pooled Quota, containing added sugar		X											
200820119	Pineapples, prepared or preserved, in airtight containers not more than 10kg each including container, other than in pulp form, chopped or crushed, containing added sugar, excluding for the Pooled Quota		X											
200820191	Pineapples, prepared or preserved, in airtight containers not more than 10kg each including container, in pulp form, chopped or crushed, containing added sugar	25.5%	C		25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
200820199	Pineapples, prepared or preserved, containing added sugar, n.e.s.	46.8%	C		46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%
200820211	Pineapples, prepared or preserved, in airtight containers not more than 10kg each including container, other than in pulp form, chopped or crushed, for the Pooled Quota, not containing added sugar		X											
200820219	Pineapples, prepared or preserved, in airtight containers not more than 10kg each including container, other than in pulp form, chopped or crushed, not containing added sugar, excluding for the Pooled Quota		X											
200820290	Pineapples, prepared or preserved, not containing added sugar, n.e.s.	25.5%	C		25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
200830110	Citrus fruit, prepared or preserved, in pulp form, containing added sugar	29.8%	R	(s)	26.1%	24.2%	22.3%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%
200830190	Citrus fruit, prepared or preserved, containing added sugar, n.e.s.	23.8%	R	(o)	20.8%	19.3%	17.8%	16.3%	14.9%	13.4%	11.9%	10.4%	8.9%	7.4%
200830210	Citrus fruit, prepared or preserved, in pulp form, not containing added sugar	21.3%	R	(m)	18.6%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.4%	8.0%	6.7%
200830290	Citrus fruit, prepared or preserved, not containing added sugar, n.e.s.	17.0%	R	(g)	14.9%	13.8%	12.7%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%
200840111	Pears, prepared or preserved, containing added sugar, in pulp form, in airtight containers	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200840119	Pears, prepared or preserved, containing added sugar, in pulp form, n.e.s.	21.0%	R	(l)	18.4%	17.1%	15.8%	14.5%	13.1%	11.8%	10.5%	9.2%	7.9%	6.6%
200840191	Pears, prepared or preserved, containing added sugar, other than pulp form, in airtight containers	10.8%	B10		8.8%	7.9%	6.9%	5.9%	4.9%	3.9%	2.9%	2.0%	1.0%	Free
200840199	Pears, prepared or preserved, containing added sugar, other than pulp form, n.e.s.	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200840211	Pears, prepared or preserved, not containing added sugar, in pulp form, in airtight	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200840219	Pears, prepared or preserved, not containing added sugar, in pulp form, n.e.s.	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200840291	Pears, prepared or preserved, not containing added sugar, other than pulp form, in airtight containers	9.0%	B10		7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free
200840299	Pears, prepared or preserved, not containing added sugar, other than pulp form, n.e.s.	10.8%	B10		8.8%	7.9%	6.9%	5.9%	4.9%	3.9%	2.9%	2.0%	1.0%	Free

200850110	Apricots, prepared or preserved, containing added sugar, in pulp form	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200850190	Apricots, prepared or preserved, containing added sugar, other than pulp form	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200850210	Apricots, prepared or preserved, not containing added sugar, in pulp form	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200850290	Apricots, prepared or preserved, not containing added sugar, other than pulp form	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200860110	Cherries, prepared or preserved, containing added sugar, in pulp form	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200860190	Cherries, prepared or preserved, containing added sugar, other than pulp form	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200860210	Cherries, prepared or preserved, not containing added sugar, in pulp form	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200860290	Cherries, prepared or preserved, not containing added sugar, other than pulp form	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200870111	Peaches (including nectarines), prepared or preserved, containing added sugar, in pulp form, in airtight containers	21.3%	R	(m)	18.6%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.4%	8.0%	6.7%
200870119	Peaches (including nectarines), prepared or preserved, containing added sugar, in pulp form, n.e.s.	29.8%	R	(s)	26.1%	24.2%	22.3%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%
200870191	Peaches (including nectarines), prepared or preserved, containing added sugar, other than pulp form, in airtight containers not less than 2 kg each including container	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
200870192	Peaches (including nectarines), prepared or preserved, containing added sugar, other than pulp form, in airtight containers, n.e.s.	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
200870199	Peaches (including nectarines), prepared or preserved, containing added sugar, other than pulp form, n.e.s.	13.4%	B10		11.0%	9.7%	8.5%	7.3%	6.1%	4.9%	3.7%	2.4%	1.2%	Free
200870211	Peaches (including nectarines), prepared or preserved, not containing added sugar, in pulp form, in airtight containers	17.0%	B10		13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free
200870219	Peaches (including nectarines), prepared or preserved, not containing added sugar, in pulp form, n.e.s.	21.3%	B10		17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free
200870291	Peaches (including nectarines), prepared or preserved, not containing added sugar, other than pulp form, in airtight containers	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
200870299	Peaches (including nectarines), prepared or preserved, not containing added sugar, other than pulp form, n.e.s.	9.6%	B10		7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free
200880110	Strawberries, prepared or preserved, containing added sugar, in pulp form	21.0%	R	(l)	18.4%	17.1%	15.8%	14.5%	13.1%	11.8%	10.5%	9.2%	7.9%	6.6%
200880190	Strawberries, prepared or preserved, containing added sugar, n.e.s.	11.0%	B10		9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	Free
200880210	Strawberries, prepared or preserved, not containing added sugar, in pulp form	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200880290	Strawberries, prepared or preserved, not containing added sugar, n.e.s.	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200891000	Palm hearts, prepared or preserved	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
200892110	Mixed fruit, fruit salad and fruit cocktail, prepared or preserved, containing added sugar	6.0%	B5		4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free
200892120	Mixed fruit, fruit salad and fruit cocktail, prepared or preserved, not containing added sugar		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200892211	Mixtures of fruit, prepared or preserved, containing added sugar, in pulp form	29.8%	R	(s)	26.1%	24.2%	22.3%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%
200892219	Mixtures of fruit, prepared or preserved, containing added sugar, other than pulp form	23.8%	R	(o)	20.8%	19.3%	17.8%	16.3%	14.9%	13.4%	11.9%	10.4%	8.9%	7.4%
200892221	Mixtures of fruit, prepared or preserved, not containing added sugar, in pulp form	21.3%	R	(m)	18.6%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.4%	8.0%	6.7%

200911210	Orange juice, frozen, not containing added sugar, not more than 10% by weight of sucrose	21.3%	R	(m)	18.6%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.4%	8.0%	6.7%
200911290	Orange juice, frozen, not containing added sugar, n.e.s.	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200912110	Orange juice, not frozen, of a Brix value not exceeding 20, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200912190	Orange juice, not frozen, of a Brix value not exceeding 20, containing added sugar, n.e.s.		X											
200912210	Orange juice, not frozen, of a Brix value not exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	21.3%	R	(m)	18.6%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.4%	8.0%	6.7%
200912290	Orange juice, not frozen, of a Brix value not exceeding 20, not containing added sugar, n.e.s.	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200919110	Orange juice, not frozen, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200919190	Orange juice, not frozen, containing added sugar, n.e.s.		X											
200919210	Orange juice, not frozen, not containing added sugar, not more than 10% by weight of sucrose	21.3%	R	(m)	18.6%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.4%	8.0%	6.7%
200919290	Orange juice, not frozen, not containing added sugar, n.e.s.	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200921110	Grapefruit juice (including pomelo), of a Brix value not exceeding 20, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(n)	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%
200921190	Grapefruit juice (including pomelo), of a Brix value not exceeding 20, containing added sugar, n.e.s.		X											
200921210	Grapefruit juice (including pomelo), of a Brix value not exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200921290	Grapefruit juice (including pomelo), of a Brix value not exceeding 20, not containing added sugar, n.e.s.	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200929110	Grapefruit juice (including pomelo), of a Brix value exceeding 20, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(n)	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%
200929190	Grapefruit juice (including pomelo), of a Brix value exceeding 20, containing added sugar, n.e.s.		X											
200929210	Grapefruit juice (including pomelo), of a Brix value exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200929290	Grapefruit juice (including pomelo), of a Brix value exceeding 20, not containing added sugar, n.e.s.	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200931110	Juice of any other single citrus fruit, of a Brix value not exceeding 20, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(n)	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%
200931190	Juice of any other single citrus fruit, of a Brix value not exceeding 20, containing added sugar, n.e.s.		X											
200931211	Lemon juice, of a Brix value not exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
200931212	Lime juice, of a Brix value not exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200931219	Juice of any other single citrus fruit, of a Brix value not exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200931290	Juice of any other single citrus fruit, of a Brix value not exceeding 20, not containing added sugar, n.e.s.	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%

200939110	Juice of any other single citrus fruit, of a Brix value exceeding 20, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(n)	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%
200939190	Juice of any other single citrus fruit, of a Brix value exceeding 20, containing added sugar, n.e.s.		X											
200939211	Lemon juice, of a Brix value exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
200939212	Lime juice, of a Brix value exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	12.0%	B10		9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free
200939219	Juice of any other single citrus fruit, of a Brix value exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200939290	Juice of any other single citrus fruit, of a Brix value exceeding 20, not containing added sugar, n.e.s.	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200941110	Pineapple juice, of a Brix value not exceeding 20, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	C		23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%
200941190	Pineapple juice, of a Brix value not exceeding 20, containing added sugar, n.e.s.		X											
200941210	Pineapple juice, of a Brix value not exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	19.1%	C		19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%
200941290	Pineapple juice, of a Brix value not exceeding 20, not containing added sugar, n.e.s.	25.5%	C		25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
200949110	Pineapple juice, of a Brix value exceeding 20, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	C		23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%
200949190	Pineapple juice, of a Brix value exceeding 20, containing added sugar, n.e.s.		X											
200949210	Pineapple juice, of a Brix value exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	19.1%	C		19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%
200949290	Pineapple juice, of a Brix value exceeding 20, not containing added sugar, n.e.s.	25.5%	C		25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
200950100	Tomato juice, containing added sugar	29.8%	C		29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%
200950200	Tomato juice, not containing added sugar	21.3%	C		21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%
200961110	Grape juice (including grape must), of a Brix value not exceeding 30, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(n)	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%
200961190	Grape juice (including grape must), of a Brix value not exceeding 30, containing added sugar, n.e.s.	29.8% or 23 yen/kg, whichever is the greater	R	(bb)	(26.1% or 20.13yen/kg, whichever is the greater) or 50%, whichever is the less	(24.2% or 18.69yen/kg, whichever is the greater) or 50%, whichever is the less	(22.4% or 17.25yen/kg, whichever is the greater) or 50%, whichever is the less	(20.5% or 15.81yen/kg, whichever is the greater) or 50%, whichever is the less	(18.6% or 14.38yen/kg, whichever is the greater) or 50%, whichever is the less	(16.8% or 12.94yen/kg, whichever is the greater) or 50%, whichever is the less	(14.9% or 11.50yen/kg, whichever is the greater) or 50%, whichever is the less	(13.0% or 10.06yen/kg, whichever is the greater) or 50%, whichever is the less	(11.2% or 8.63yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less
200961200	Grape juice (including grape must), of a Brix value not exceeding 30, not containing added sugar	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200969110	Grape juice (including grape must), of a Brix value exceeding 30, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(n)	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%

200969190	Grape juice (including grape must), of a Brix value exceeding 30, containing added sugar, n.e.s.	29.8% or 23 yen/kg, whichever is the greater	R	(bb)	(26.1% or 20.13yen/kg, whichever is the greater) or 50%, whichever is the less	(24.2% or 18.69yen/kg, whichever is the greater) or 50%, whichever is the less	(22.4% or 17.25yen/kg, whichever is the greater) or 50%, whichever is the less	(20.5% or 15.81yen/kg, whichever is the greater) or 50%, whichever is the less	(18.6% or 14.38yen/kg, whichever is the greater) or 50%, whichever is the less	(16.8% or 12.94yen/kg, whichever is the greater) or 50%, whichever is the less	(14.9% or 11.50yen/kg, whichever is the greater) or 50%, whichever is the less	(13.0% or 10.06yen/kg, whichever is the greater) or 50%, whichever is the less	(11.2% or 8.63yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less
200969210	Grape juice (including grape must), of a Brix value exceeding 30, not containing added sugar, not more than 10% by weight of sucrose	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200969290	Grape juice (including grape must), of a Brix value exceeding 30, not containing added sugar, n.e.s.	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200971110	Apple juice, of a Brix value not exceeding 20, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(n)	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%
200971190	Apple juice, of a Brix value not exceeding 20, containing added sugar, n.e.s.		X											
200971210	Apple juice, of a Brix value not exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200971290	Apple juice, of a Brix value not exceeding 20, not containing added sugar, n.e.s.	29.8%	R	(s)	26.1%	24.2%	22.3%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%
200979110	Apple juice, of a Brix value exceeding 20, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(n)	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%
200979190	Apple juice, of a Brix value exceeding 20, containing added sugar, n.e.s.		X											
200979210	Apple juice, of a Brix value exceeding 20, not containing added sugar, not more than 10% by weight of sucrose	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200979290	Apple juice, of a Brix value exceeding 20, not containing added sugar, n.e.s.	29.8%	R	(s)	26.1%	24.2%	22.3%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%
200980111	Juice of any other single fruit, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(e)	18.5%	16.3%	14.0%	11.8%	9.5%	7.3%	5.0%	5.0%	5.0%	5.0%
200980119	Juice of any other single fruit, containing added sugar, n.e.s.	29.8% or 23 yen/kg, whichever is the greater	R	(bb)	(26.1% or 20.13yen/kg, whichever is the greater) or 50%, whichever is the less	(24.2% or 18.69yen/kg, whichever is the greater) or 50%, whichever is the less	(22.4% or 17.25yen/kg, whichever is the greater) or 50%, whichever is the less	(20.5% or 15.81yen/kg, whichever is the greater) or 50%, whichever is the less	(18.6% or 14.38yen/kg, whichever is the greater) or 50%, whichever is the less	(16.8% or 12.94yen/kg, whichever is the greater) or 50%, whichever is the less	(14.9% or 11.50yen/kg, whichever is the greater) or 50%, whichever is the less	(13.0% or 10.06yen/kg, whichever is the greater) or 50%, whichever is the less	(11.2% or 8.63yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less
200980122	Prune juice of any other single fruit, not containing added sugar, not more than 10% by weight of sucrose	14.4%	B10		11.8%	10.5%	9.2%	7.9%	6.5%	5.2%	3.9%	2.6%	1.3%	Free
200980123	Juice of any other single fruit, not containing added sugar, not more than 10% by weight of sucrose, excluding prune juice	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200980129	Juice of any other single fruit, not containing added sugar, n.e.s.	25.5%	B15		22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%
200980210	Vegetable juices of any other single vegetable, containing added sugar	8.1%	B10		6.6%	5.9%	5.2%	4.4%	3.7%	2.9%	2.2%	1.5%	0.7%	Free
200980221	Vegetable juice of any other single vegetable, not containing added sugar, in airtight containers	9.0%	B10		7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free

200980231	Carrot juice, not containing added sugar, not in airtight containers	7.2%	B10		5.9%	5.2%	4.6%	3.9%	3.3%	2.6%	2.0%	1.3%	0.7%	Free
200980239	Vegetable juice of any other single vegetable, not containing added sugar, n.e.s.	7.2%	B10		5.9%	5.2%	4.6%	3.9%	3.3%	2.6%	2.0%	1.3%	0.7%	Free
200990111	Mixtures of juices, containing added sugar, not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	R	(n)	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%
200990119	Mixtures of juice, containing added sugar, n.e.s.		X											
200990121	Mixtures of juice, not containing added sugar, not more than 10% by weight of sucrose	19.1%	R	(i)	16.7%	15.5%	14.3%	13.1%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%
200990129	Mixtures of juice, not containing added sugar, n.e.s.	25.5%	R	(q)	22.3%	20.7%	19.1%	17.5%	16.0%	14.4%	12.8%	11.2%	9.6%	8.0%
200990210	Mixtures of vegetable juice, containing added sugar	8.1%	B10		6.6%	5.9%	5.2%	4.4%	3.7%	2.9%	2.2%	1.5%	0.7%	Free
200990220	Mixtures of vegetable juice, not containing added sugar	5.4%	B10		4.4%	3.9%	3.4%	2.9%	2.5%	2.0%	1.5%	1.0%	0.5%	Free
210111100	Extracts, essences and concentrates, of coffee, containing added sugar	24.0%	C		24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%
210111210	Extracts, essences and concentrates, of coffee, instant coffee, not containing added sugar	8.8%	B7		6.6%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free
210111290	Extracts, essences and concentrates, of coffee, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112110	Preparations with a basis of extracts, essences or concentrates, containing added sugar	24.0%	C		24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%
210112121	Preparations with a basis of extracts, essences or concentrates, instant coffee, not containing added sugar	8.8%	B7		6.6%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free
210112122	Preparations with a basis of extracts, essences or concentrates, not containing added sugar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112231	Preparations with a basis of coffee, not less than 30% natural milk constituents by weight, in the dry state, less than 30% of a milkfat by weight, for "the Pooled Quota of the other milk preparations"		X											
210112232	Preparations with a basis of coffee, not less than 30% natural milk constituents by weight, in the dry state, less than 30% of a milkfat by weight, n.e.s.		X											
210112236	Preparations with a basis of coffee, not less than 30% natural milk constituents by weight, in the dry state, more than 30% of a milk fat by weight, for "the Pooled Quota of the other milk preparations"		X											
210112237	Preparations with a basis of coffee, not less than 30% natural milk constituents by weight, in the dry state, more than 30% of a milk fat by weight, n.e.s.		X											
210112241	Preparations with a basis of coffee, containing added sugar, less than 30% natural milk constituents by weight, in the dry state, less than 50% by weight of sucrose, those, the largest single ingredient of which is sugar by weight		X											
210112242	Preparations with a basis of coffee, containing added sugar, less than 30% natural milk constituents by weight, in the dry state, less than 50% by weight of sucrose, n.e.s.		X											
210112246	Preparations with a basis of coffee, containing added sugar, less than 30% natural milk constituents by weight, in the dry state, more than 50% by weight of sucrose		X											
210112249	Preparations with a basis of coffee, not containing added sugar, less than 30% natural milk constituents by weight, in the dry state	15.0%	B10		12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free
210120110	Instant tea		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120120	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free

210690216	Food preparations containing more than 30% by weight of one of those, rice, wheat, triticale or barley, containing not more than 30% by weight of rice or wheat, containing more than 30% by weight of barley, (excluding preparations containing by weight less than 30% natural milk constituents on the dry matter, more than 30% by weight of milk fat), imported by Japanese Government, according to the Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the law		X											
210690219	Preparations containing by weight less than 30% natural milk constituents on the dry matter, more than 30% by weight of milk fat, food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley, containing less than 30% by weight of rice, containing more than 30% by weight of barley, n.e.s.		X											
210690221	Sugar syrup, containing added flavouring or colouring matter, of sugar centrifugal		X											
210690229	Sugar syrup, containing added flavouring or colouring matter, n.e.s.		X											
210690230	Chewing gum	5.0%	C		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
210690240	Konnyaku	21.3%	C		21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%
210690246	Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	R	(bb)	(26.1% or 20.13yen/kg, whichever is the greater) or 50%, whichever is the less	(24.2% or 18.69yen/kg, whichever is the greater) or 50%, whichever is the less	(22.4% or 17.25yen/kg, whichever is the greater) or 50%, whichever is the less	(20.5% or 15.81yen/kg, whichever is the greater) or 50%, whichever is the less	(18.6% or 14.38yen/kg, whichever is the greater) or 50%, whichever is the less	(16.8% or 12.94yen/kg, whichever is the greater) or 50%, whichever is the less	(14.9% or 11.50yen/kg, whichever is the greater) or 50%, whichever is the less	(13.0% or 10.06yen/kg, whichever is the greater) or 50%, whichever is the less	(11.2% or 8.63yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less
210690247	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690251	Bases for beverage, containing panax ginseng or its extract, containing added sugar, those, the largest single ingredient of which is sugar by weight	28.0%	C		28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%
210690259	Bases for beverage, containing panax ginseng or its extract, containing added sugar, n.e.s.	23.8%	B10		19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free
210690261	Food supplement with a basis of vitamins, those, the largest single ingredient of which is sugar by weight, containing added sugar, containing lactose, milk protein or milk fat	12.5%	B10		10.2%	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	Free
210690262	Food supplement with a basis of vitamins, those, the largest single ingredient of which is sugar by weight, containing added sugar, n.e.s.	12.5%	B10		10.2%	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	Free
210690269	Food supplement with a basis of vitamins, containing added sugar, excluding those, the largest single ingredient of which is sugar by weight, n.e.s.	12.5%	B10		10.2%	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	Free

410622111	Tanned or crust skins of goats or kids, in the dry state (crust), of dyed or coloured, for the quantity (quota) stipulated by a Cabinet Order		X											
410622112	Tanned or crust skins of goats or kids, in the dry state (crust), of dyed or coloured, n.e.s.	16.0%	R	(f)	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%
410622200	Tanned or crust skins of goats or kids, in the dry state (crust), excluding of dyed or coloured		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410631000	Tanned or crust skins of swine, in the wet state (including wet-blue)	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
410632100	Tanned or crust skins of swine, in the dry state (crust), of dyed or coloured	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
410632200	Tanned or crust skins of swine, in the dry state (crust), excluding of dyed or coloured	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
410640111	Tanned or crust skins of alligators or crocodiles, vegetable pre-tanned		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640112	Tanned or crust skins of lizards, vegetable pre-tanned		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640114	Tanned or crust skins of other reptiles, vegetable pre-tanned		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640211	Tanned or crust skins of alligators or crocodiles (excluding vegetable pre-tanned), of dyed or coloured	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free
410640212	Tanned or crust skins of lizards (excluding vegetable pre-tanned), of dyed or coloured	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free
410640214	Tanned or crust skins of other reptiles (excluding vegetable pre-tanned), of dyed or coloured	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
410640221	Tanned or crust skins of alligators or crocodiles (excluding vegetable pre-tanned), excluding of dyed or coloured		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640222	Tanned or crust skins of lizards (excluding vegetable pre-tanned), excluding of dyed or coloured		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640224	Tanned or crust skins of other reptiles (excluding vegetable pre-tanned), excluding of dyed or coloured		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410691010	Tanned or crust skins of ostriches, in the wet state (including wet-blue)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410691090	Tanned or crust skins of other animals, in the wet state (including wet-blue)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410692110	Tanned or crust skins of ostriches, in the dry state (crust), of dyed or coloured	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
410692190	Tanned or crust skins of other animals, in the dry state (crust), of dyed or coloured	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
410692210	Tanned or crust skins of ostriches, in the dry state (crust), excluding of dyed or coloured		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410692290	Tanned or crust skins of other animals, in the dry state (crust), excluding of dyed or coloured		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410711100	Whole leather of bovine (including buffalo) or equine animals, full grains (unsplit), of parchment-dressed	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
410711211	Whole leather of bovine (including buffalo) or equine animals, full grains (unsplit) (excluding parchment-dressed), dyed or coloured (excluding whole bovine skin leather of a unit surface area not exceeding 2.6m2, and buffalo leather and roller leather), for the quantity (quota) stipulated by a Cabinet Order		X											
410711212	Whole leather of bovine (including buffalo) or equine animals, full grains (unsplit) (excluding parchment-dressed), dyed or coloured (excluding whole bovine skin leather of a unit surface area not exceeding 2.6m2, and buffalo leather and roller leather), n.e.s.	13.3%	R	(f)	11.8%	11.0%	10.3%	9.5%	8.8%	8.0%	7.3%	6.5%	5.8%	5.0%

410711213	Whole leather of bovine (including buffalo) or equine animals, full grains (unsplit) (excluding parchment-dressed), dyed or coloured (other), stamped or embossed, for the quantity (quota) stipulated by a Cabinet Order		X												
410711219	Whole leather of bovine (including buffalo) or equine animals, full grains (unsplit) (excluding parchment-dressed), dyed or coloured (other), stamped or embossed, n.e.s.	16.0%	R	(f)	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	
410711221	Whole leather of bovine (including buffalo) or equine animals, full grains (unsplit) (excluding parchment-dressed, dyed or coloured, stamped or embossed), for the quantity (quota) stipulated by a Cabinet Order		X												
410711222	Whole leather of bovine (including buffalo) or equine animals, full grains (unsplit) (excluding parchment-dressed, dyed or coloured, stamped or embossed), n.e.s.	12.0%	R	(f)	10.7%	10.1%	9.5%	8.8%	8.2%	7.5%	6.9%	6.3%	5.6%	5.0%	
410712100	Whole leather of bovine (including buffalo) or equine animals, grain splits, of parchment-dressed	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	
410712211	Whole leather of bovine (including buffalo) or equine animals, grain splits (excluding parchment-dressed), dyed or coloured (excluding whole bovine skin leather of a unit surface area not exceeding 2.6m2, and buffalo leather and roller leather), for the quantity (quota) stipulated by a Cabinet Order		X												
410712212	Whole leather of bovine (including buffalo) or equine animals, grain splits (excluding parchment-dressed), dyed or coloured (excluding whole bovine skin leather of a unit surface area not exceeding 2.6m2, and buffalo leather and roller leather), n.e.s.	13.3%	B10		10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	
410712213	Whole leather of bovine (including buffalo) or equine animals, grain splits (excluding parchment-dressed), dyed or coloured (other), stamped or embossed, for the quantity (quota) stipulated by a Cabinet Order		X												
410712219	Whole leather of bovine (including buffalo) or equine animals, grain splits (excluding parchment-dressed), dyed or coloured (other), stamped or embossed, n.e.s.	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	
410712221	Whole leather of bovine (including buffalo) or equine animals, grain splits (excluding parchment-dressed, dyed or coloured, stamped or embossed), for the quantity (quota) stipulated by a Cabinet Order		X												
410712222	Whole leather of bovine (including buffalo) or equine animals, grain splits (excluding parchment-dressed, dyed or coloured, stamped or embossed), n.e.s.	12.0%	R	(f)	10.7%	10.1%	9.5%	8.8%	8.2%	7.5%	6.9%	6.3%	5.6%	5.0%	
410719100	Whole leather of bovine (including buffalo) or equine animals (excluding full grains (unsplit) and grain splits), of parchment-dressed	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	
410719211	Whole leather of bovine (including buffalo) or equine animals (excluding full grains (unsplit) and grain splits) (excluding parchment-dressed), dyed or coloured, stamped or embossed, for the quantity (quota) stipulated by a Cabinet Order		X												
410719212	Whole leather of bovine (including buffalo) or equine animals (excluding full grains (unsplit) and grain splits) (excluding parchment-dressed), dyed or coloured, stamped or embossed, n.e.s.	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	

410792219	Leather of bovine (including buffalo) or equine animals (excluding whole leather), grain splits (excluding parchment-dressed), dyed or coloured (other), stamped or embossed, n.e.s.	16.0%	R	(f)	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%
410792221	Leather of bovine (including buffalo) or equine animals (excluding whole leather), grain splits (excluding parchment-dressed, dyed or coloured, stamped or embossed), for the quantity (quota) stipulated by a Cabinet Order		X											
410792222	Leather of bovine (including buffalo) or equine animals (excluding whole leather), grain splits (excluding parchment-dressed, dyed or coloured, stamped or embossed), n.e.s.	12.0%	R	(f)	10.7%	10.1%	9.5%	8.8%	8.2%	7.5%	6.9%	6.3%	5.6%	5.0%
410799100	Leather of bovine (including buffalo) or equine animals (excluding whole leather) (excluding full grains (unsplit) and grain splits), of parchment-dressed	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
410799211	Leather of bovine (including buffalo) or equine animals (excluding whole leather) (excluding full grains (unsplit) and grain splits) (excluding parchment-dressed), dyed or coloured, stamped or embossed, for the quantity (quota) stipulated by a Cabinet Order		X											
410799212	Leather of bovine (including buffalo) or equine animals (excluding whole leather) (excluding full grains (unsplit) and grain splits) (excluding parchment-dressed), dyed or coloured, stamped or embossed, n.e.s.	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free
410799221	Leather of bovine (including buffalo) or equine animals (excluding whole leather) (excluding full grains (unsplit) and grain splits) (excluding parchment-dressed, dyed or coloured, stamped or embossed), for the quantity (quota) stipulated by a Cabinet Order		X											
410799222	Leather of bovine (including buffalo) or equine animals (excluding whole leather) (excluding full grains (unsplit) and grain splits) (excluding parchment-dressed, dyed or coloured, stamped or embossed), n.e.s.	12.0%	R	(f)	10.7%	10.1%	9.5%	8.8%	8.2%	7.5%	6.9%	6.3%	5.6%	5.0%
411200100	Leather of sheep or lamb, of parchment-dressed	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
411200211	Leather of sheep or lamb (excluding parchment-dressed), dyed, coloured, stamped or embossed, for the quantity (quota) stipulated by a Cabinet Order		X											
411200212	Leather of sheep or lamb (excluding parchment-dressed), dyed, coloured, stamped or embossed, n.e.s.	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free
411200220	Leather of sheep or lamb (excluding parchment-dressed, dyed or coloured, stamped or embossed)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411310100	Leather of goats or kids, of parchment-dressed	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
411310211	Leather of goats or kids (excluding parchment-dressed), dyed, coloured, stamped or embossed, for the quantity (quota) stipulated by a Cabinet Order		X											
411310212	Leather of goats or kids (excluding parchment-dressed), dyed, coloured, stamped or embossed, n.e.s.	16.0%	R	(f)	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%
411310220	Leather of goats or kids (excluding parchment-dressed, dyed or coloured, stamped or embossed)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411320100	Leather of swine, of parchment-dressed	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
411320210	Leather of swine (excluding parchment-dressed), dyed, coloured, stamped or embossed	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
411320220	Leather of swine (excluding parchment-dressed, dyed or coloured, stamped or embossed)	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
411330100	Leather of reptiles, of parchment-dressed	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
411330211	Leather of alligators or crocodiles (excluding parchment-dressed), dyed, coloured, stamped or embossed	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free

411330212	Leather of lizards (excluding parchment-dressed), dyed, coloured, stamped or embossed	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free
411330213	Leather of alligators or crocodiles (excluding parchment-dressed, dyed or coloured, stamped or embossed)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330219	Leather of lizards (excluding parchment-dressed, dyed or coloured, stamped or embossed)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330221	Leather of turtles and tortoise (excluding parchment-dressed), dyed, coloured, stamped or embossed	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
411330222	Leather of other reptiles (except parchment-dressed), dyed, coloured, stamped or embossed	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
411330223	Leather of turtles and tortoise (excluding parchment-dressed, dyed or coloured, stamped or embossed)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330229	Leather of other reptiles (excluding parchment-dressed, dyed or coloured, stamped or embossed)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411390100	Leather of other animals, of parchment-dressed	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
411390211	Leather of ostriches (excluding parchment-dressed), dyed, coloured, stamped or embossed	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
411390212	Leather of other animals (excluding parchment-dressed), dyed, coloured, stamped or embossed	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
411390221	Leather of ostriches (excluding parchment-dressed, dyed or coloured, stamped or embossed)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411390222	Leather of other animals (excluding parchment-dressed, dyed or coloured, stamped or embossed)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411410000	Chamois (including combination chamois) leather	25.0%	C		25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
411420010	Metallised leather	20.0%	C		20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
411420090	Patent leather and patent laminated leather	28.0%	C		28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%
411510000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free
411520000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0%	B10		2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	Free
420100000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	5.3%	B10		4.3%	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free
420211100	Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty, with outer surface of leather, of composition leather or of patent leather	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free
420211200	Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather, of composition leather or of patent leather, n.e.s.	10.0%	B10		8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free
420212100	Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty, with outer surface of plastics or of textile materials	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free
420212210	Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of plastic sheeting or textile materials, n.e.s.	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
420212220	Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of other plastics, n.e.s.	4.6%	B10		3.8%	3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free

420219000	Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of other materials	4.1%	B10		3.4%	3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free
420221110	Handbags (including those without handle), combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty, with outer surface of leather or of patent leather	14.0%	B10		11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free
420221120	Handbags (including those without handle), combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty, with outer surface of composition leather	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free
420221210	Handbags (including those without handle), with outer surface of leather or of patent leather, n.e.s.	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
420221220	Handbags (including those without handle), with outer surface of composition leather, n.e.s.	10.0%	B10		8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free
420222100	Handbags (including those without handle), combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty, with outer surface of plastic sheeting or of textile materials	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free
420222200	Handbags (including those without handle), with outer surface of plastic sheeting or textile materials, n.e.s.	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
420229000	Handbags (including those without handle), with outer surface of other materials	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
420231100	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty, with outer surface of leather, of composition leather or of patent leather	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free
420231200	Articles of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather, n.e.s.	10.0%	B10		8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free
420232100	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty, with outer surface of plastic sheeting or of textile materials	16.0%	B10		13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free
420232200	Articles of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting or textile materials, n.e.s.	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
420239000	Articles of a kind normally carried in the pocket or in the handbag, with outer surface of other materials, n.e.s.	4.1%	B10		3.4%	3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free
420291000	Travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, shopping-bags, map-cases, cigarette-cases, tobacco-pouches, tool bags and similar containers, with outer surface of leather, of composition leather or of patent leather	10.0%	B10		8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free

440810290	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, coniferous excluding incense cedar, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440831110	Sheets (laminated lumber), Dark Red Meranti, Light Red Meranti and Meranti Bakau	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
440831190	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, obtained by slicing laminated wood, other than laminated lumber, Dark Red Meranti, Light Red Meranti and Meranti Bakau	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
440831210	Sheets for plywood, Dark Red Meranti, Light Red Meranti and Meranti Bakau	5.0%	B10		4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free
440831290	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, Dark Red Meranti, Light Red Meranti and Meranti Bakau, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839110	Sheets (laminated lumber), of Padauk		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839120	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, obtained by slicing laminated wood, other than laminated lumber, of Padauk		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839190	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, of Padauk, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839200	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, of Jelutong (of a length not exceeding 20cm and of a width not exceeding 8cm)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839410	Sheets (laminated lumber), of tropical wood specified in Subheading Note 1 to this Chapter, n.e.s.	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
440839420	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, obtained by slicing laminated wood, other than laminated lumber, of tropical wood specified in Subheading Note 1 to this Chapter, n.e.s.	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
440839510	Sheets (laminated lumber), of teak	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
440839520	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, obtained by slicing laminated wood, other than laminated lumber, of teak	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
440839590	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, of teak, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839910	Sheets for plywood, of tropical wood Specified in Subheading Note 1 to this Chapter, n.e.s.	5.0%	B10		4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free
440839990	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, of tropical wood specified in Subheading Note 1 to this Chapter, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440890110	Sheets (laminated lumber), of Tsuge or boxwood, Tagayasan (Cassia siamea), red sandal wood, rosewood or ebony wood	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
440890120	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, obtained by slicing laminated wood, other than laminated lumber, of Tsuge or boxwood, Tagayasan (Cassia siamea), red sandal wood, rosewood or ebony wood	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free

440890190	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, of Tsuge or boxwood, Tagayasan (Cassia siamea), red sandal wood, rosewood or ebony wood, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440890510	Sheets (laminated lumber), n.e.s.	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
440890520	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, obtained by slicing laminated wood, other than laminated lumber, n.e.s.	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
440890610	Sheets for plywood, n.e.s.	5.0%	B10		4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free
440890690	Sheets for veneering and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6mm, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440910100	Drawn wood, of coniferous		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440910200	Beadings and mouldings, of coniferous		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440910310	Wood continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, excluding drawn wood, beading and mouldings, of pine (Pinus spp.), fir (Abies spp.) (other than California red fir, grand fir, noble fir and pacific silver fir), spruce(Picea spp.) (other than sitka spruce) and larch (Larix spp.), not more than 160mm in thickness		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440910320	Wood continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, excluding drawn wood, beading and mouldings, of coniferous, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440921100	Drawn wood, of bamboo	7.5%	B10		6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	Free
440921200	Beadings and mouldings, of bamboo		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440921900	Wood continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, moulded, rounded or the like) along any of its edges, ends or faces, excluding drawn wood, beading and mouldings, of bamboo, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440929100	Drawn wood, of non-bamboo, of non-coniferous		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440929200	Beadings and mouldings, of non-bamboo, of non-coniferous		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440929910	Wood continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, moulded, rounded or the like) along any of its edges, ends or faces, excluding drawn wood, beading and mouldings, of Dipterocarpaceae		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440929991	Wood continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, of Kwarin, Tsuge or boxwood, Tagayasan (Cassia siamea), red sandal wood, rosewood or ebony wood		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440929992	Wood continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, of Kiri (Paulownia spp.)		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440929999	Wood continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, moulded, rounded or the like) along any of its edges, ends or faces, n.e.s.		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011110	Particle board, of wood, unworked or not further worked than sanded, in sheets or in boards	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free
441011120	Particle board, of wood, surface-covered with melamine-impregnated paper, in sheets or in boards	6.0%	B10		4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free

441210199		Plywood, of bamboo, with at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (Swietenia spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose, not less than 6mm in thickness, n.e.s.	8.5%	R	(f)	7.9%	7.5%	7.2%	6.9%	6.6%	6.3%	6.0%	5.6%	5.3%	5.0%
441210211	ex	Plywood, of bamboo, with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, n.e.s.	6.0%	R	(f)	5.8%	5.7%	5.6%	5.5%	5.5%	5.4%	5.3%	5.2%	5.1%	5.0%
441210211	ex	Plywood, of bamboo, with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, n.e.s.	6.0%	C		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
441210219	ex	Plywood, of bamboo, with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, varnished, printed, or similarly surface-worked, n.e.s.	6.0%	R	(f)	5.8%	5.7%	5.6%	5.5%	5.5%	5.4%	5.3%	5.2%	5.1%	5.0%
441210219	ex	Plywood, of bamboo, with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, varnished, printed, or similarly surface-worked, n.e.s.	6.0%	C		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
441210291	ex	Plywood, of bamboo, with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, less than 6mm in thickness, n.e.s.	6.0%	R	(f)	5.8%	5.7%	5.6%	5.5%	5.5%	5.4%	5.3%	5.2%	5.1%	5.0%
441210291	ex	Plywood, of bamboo, with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, less than 6mm in thickness, n.e.s.	6.0%	C		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
441210299	ex	Plywood, of bamboo, with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, not less than 6mm in thickness, n.e.s.	6.0%	R	(f)	5.8%	5.7%	5.6%	5.5%	5.5%	5.4%	5.3%	5.2%	5.1%	5.0%
441210299	ex	Plywood, of bamboo, with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, not less than 6mm in thickness, n.e.s.	6.0%	C		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
441210910		Laminated lumber, of bamboo	6.0%	R	(f)	5.8%	5.7%	5.6%	5.5%	5.5%	5.4%	5.3%	5.2%	5.1%	5.0%
441210990		Veneered panels and similar laminated wood, of bamboo, other than plywood and laminated lumber	6.0%	R	(f)	5.8%	5.7%	5.6%	5.5%	5.5%	5.4%	5.3%	5.2%	5.1%	5.0%
441231111		Plywood, of non-bamboo with at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (Swietenia spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose, varnished, printed or similarly surface-worked, tangued, grooved or similarly works on one or both sides	10.0%	C		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
441231119		Plywood, of non-bamboo with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, varnished, printed or similarly surface-worked, tangued, grooved or similarly works on one or both side	6.0%	R	(f)	5.8%	5.7%	5.6%	5.5%	5.5%	5.4%	5.3%	5.2%	5.1%	5.0%
441231191		Plywood, of non-bamboo with at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (Swietenia spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose, varnished, printed, or similarly surface-worked, n.e.s.	10.0%	C		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
441231199		Plywood, of non-bamboo with at least one outer ply of tropical wood specified in Subheading Note to this Chapter, varnished, printed, or similarly surface-worked, n.e.s.	6.0%	R	(f)	5.8%	5.7%	5.6%	5.5%	5.5%	5.4%	5.3%	5.2%	5.1%	5.0%

630800000		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	
630900000		Worn clothing and other worn articles, of textile materials		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	
631010000		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of textile materials		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	
631090000		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, not sorted, of textile materials		A		Free	Free	Free	Free	Free	Free	Free	Free	Free	
640110010		Waterproof ski-boots, incorporating a protective metal toe-cap, with outer soles and uppers of rubber or of plastics	27.0%	C		27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	
640110090		Waterproof footwear, incorporating a protective metal toe-cap, excluding ski-boots, with outer soles and uppers of rubber or of plastics	6.7%	R	(f)	6.4%	6.2%	6.1%	5.9%	5.8%	5.6%	5.5%	5.3%	5.2%	5.0%
640192010		Other waterproof ski-boots, covering the ankle but not covering the knee, with outer soles and uppers of rubber or of plastics	27.0%	C		27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	
640192090		Other waterproof footwear, covering the ankle but not covering the knee, with outer soles and uppers of rubber or of plastics	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
640199000	ex	Other waterproof footwear, excluding those covering the knee and the ankle, with outer soles and uppers of rubber or of plastics	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
640199000	ex	Other waterproof footwear, excluding those covering the knee and the ankle, with outer soles and uppers of rubber or of plastics	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
640212010		Ski-boots and cross-country ski footwear, with outer soles and uppers of rubber or of plastics	27.0%	C		27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	
640212090		Snowboard boots, with outer soles and uppers of rubber or of plastics	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
640219000		Sports footwear, excluding ski footwear, with outer soles and uppers of rubber or of plastics	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
640220000		Footwear, with upper straps or thongs assembled to the sole by means of plugs, with outer soles and uppers of rubber or of plastics	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
640291000	ex	Other footwear, covering the ankle, with outer soles and uppers of rubber or of plastics	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
640291000	ex	Other footwear, covering the ankle, with outer soles and uppers of rubber or of plastics	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
640299010	ex	Shoes, with outer soles and uppers of rubber or of plastics	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
640299010	ex	Shoes, with outer soles and uppers of rubber or of plastics	8.0%	B10		6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free
640299021	ex	Sandals, with outer soles and uppers of rubber or of plastics, not covering the heels with straps or buckles	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
640299021	ex	Sandals, with outer soles and uppers of rubber or of plastics, not covering the heels with straps or buckles	10.0%	C		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
640299029	ex	Sandals, with outer soles and uppers of rubber or plastics, n.e.s.	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free
640299029	ex	Sandals, with outer soles and uppers of rubber or plastics, n.e.s.	10.0%	C		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
640299090	ex	Other footwear, excluding those covering the ankle, shoes and sandals, with outer soles and uppers of rubber or of plastics	6.7%	B10		5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free

640359019	ex	House footwear, with outer soles of leather and uppers of leather, excluding those for "the pooled quota"	24.0%	R	(f)	20.5%	18.8%	17.1%	15.4%	13.6%	11.9%	10.2%	8.5%	6.7%	5.0%
640359019	ex	House footwear, with outer soles of leather and uppers of leather, excluding those for "the pooled quota"	24.0%	B10		19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free
640359020		Footwear for gymnastics, athletics or similar activities, with outer soles of leather and uppers of leather	27.0%	C		27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%
640359044		Footwear, with outer soles of leather and uppers of leather, with an insole over 19cm, for men, for "the pooled quota"		X											
640359045		Footwear, with outer soles of leather and uppers of leather, with an insole over 19cm, for women, for "the pooled quota"		X											
640359049		Footwear, with outer soles of leather and uppers of leather, with an insole not over 19cm, for "the pooled quota"		X											
640359104	ex	Footwear, with outer soles of leather and uppers of leather, with an insole over 19cm, for men, excluding those for "the pooled quota"	21.6%	R	(f)	18.6%	17.1%	15.6%	14.1%	12.5%	11.0%	9.5%	8.0%	6.5%	5.0%
640359104	ex	Footwear, with outer soles of leather and uppers of leather, with an insole over 19cm, for men, excluding those for "the pooled quota"	21.6%	B10		17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free
640359105	ex	Footwear, with outer soles of leather and uppers of leather, with an insole over 19cm, for women, excluding those for "the pooled quota"	21.6%	R	(f)	18.6%	17.1%	15.6%	14.1%	12.5%	11.0%	9.5%	8.0%	6.5%	5.0%
640359105	ex	Footwear, with outer soles of leather and uppers of leather, with an insole over 19cm, for women, excluding those for "the pooled quota"	21.6%	B10		17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free
640359111		Footwear, with outer soles of leather and uppers of leather, excluding those covering the ankle, with an insole not over 19cm, base or platform of wood, not having an inner sole or a protective metal toe-cap, excluding those for "the pooled quota"	21.6%	R	(f)	18.6%	17.1%	15.6%	14.1%	12.5%	11.0%	9.5%	8.0%	6.5%	5.0%
640359119		Footwear, with outer soles of leather and uppers of leather, excluding those covering the ankle, with an insole not over 19cm, other than base or platform of wood, excluding those for "the pooled quota"	21.6%	B10		17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free
640391011		Footwear for gymnastics, athletics or similar activities, covering the ankle, with outer soles of rubber or composition leather and uppers of leather	27.0%	C		27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%
640391012		Other footwear, excluding house footwear, covering the ankle, with outer soles of rubber or composition leather and uppers of leather, for "the pooled quota"		X											
640391019	ex	Other footwear, excluding house footwear, covering the ankle, with outer soles of rubber or composition leather and uppers of leather, excluding those for "the pooled quota"	21.6%	R	(f)	18.6%	17.1%	15.6%	14.1%	12.5%	11.0%	9.5%	8.0%	6.5%	5.0%
640391019	ex	Other footwear, excluding house footwear, covering the ankle, with outer soles of rubber or composition leather and uppers of leather, excluding those for "the pooled quota"	21.6%	B10		17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free
640391021		Footwear for gymnastics, athletics or similar activities, covering the ankle, with outer soles of plastics and uppers of leather	30.0%	C		30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
640391022		Other footwear, covering the ankle, with outer soles of plastics and uppers of leather, and house footwear with outer soles of rubber, plastics or composition leather and uppers of leather, for "the pooled quota"		X											
640391029	ex	Other footwear, covering the ankle, with outer soles of plastics and uppers of leather, and house footwear with outer soles of rubber, plastics or composition leather and uppers of leather, excluding those for "the pooled quota"	24.0%	R	(f)	20.5%	18.8%	17.1%	15.4%	13.6%	11.9%	10.2%	8.5%	6.7%	5.0%

640391029	ex	Other footwear, covering the ankle, with outer soles of plastics and uppers of leather, and house footwear with outer soles of rubber, plastics or composition leather and uppers of leather, excluding those for "the pooled quota"	24.0%	B10		19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free
640399011		Footwear for gymnastics, athletics or similar activities, excluding those covering the ankle, with outer soles of rubber or composition leather and uppers of leather	27.0%	C		27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%
640399012		Other footwear, excluding those covering the ankle and slippers and other house footwear, with outer soles of rubber or composition leather and uppers of leather, for with an insole over 19cm, men, for "the pooled quota"		X											
640399013		Other footwear, excluding those covering the ankle and slippers and other house footwear, with outer soles of rubber or composition leather and uppers of leather, with an insole over 19cm, for women, for "the pooled quota"		X											
640399014		Other footwear, excluding those covering the ankle and slippers and other house footwear, with outer soles of rubber or composition leather and uppers of leather, with an insole not over 19cm, for "the pooled quota"		X											
640399015	ex	Other footwear, excluding those covering the ankle and slippers and other house footwear with outer soles of rubber or composition leather and uppers of leather, with an insole over 19cm, for men, excluding those for "the pooled quota"	21.6%	R	(f)	18.6%	17.1%	15.6%	14.1%	12.5%	11.0%	9.5%	8.0%	6.5%	5.0%
640399015	ex	Other footwear, excluding those covering the ankle and slippers and other house footwear with outer soles of rubber or composition leather and uppers of leather, with an insole over 19cm, for men, excluding those for "the pooled quota"	21.6%	B10		17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free
640399016	ex	Other footwear, excluding those covering the ankle and slippers and other house footwear, with outer soles of rubber or composition leather and uppers of leather, with an insole over 19cm, for women, excluding those for "the pooled quota"	21.6%	R	(f)	18.6%	17.1%	15.6%	14.1%	12.5%	11.0%	9.5%	8.0%	6.5%	5.0%
640399016	ex	Other footwear, excluding those covering the ankle and slippers and other house footwear, with outer soles of rubber or composition leather and uppers of leather, with an insole over 19cm, for women, excluding those for "the pooled quota"	21.6%	B10		17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free
640399021		Slippers; footwear for gymnastics, athletics or similar activities, excluding those covering the ankle, with outer soles of plastics and uppers of leather	30.0%	C		30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
640399022		Other footwear, excluding footwear covering the ankle, with outer soles of plastics and uppers of leather and house footwear, excluding footwear covering the ankle, with outer soles of rubber, plastics or composition leather and uppers of leather, for "the pooled quota"		X											
640399029	ex	Other footwear, excluding footwear covering the ankle, with outer soles of plastics and uppers of leather and house footwear, excluding footwear covering the ankle, with outer soles of rubber, plastics or composition leather and uppers of leather, excluding those for "the pooled quota"	24.0%	R	(f)	20.5%	18.8%	17.1%	15.4%	13.6%	11.9%	10.2%	8.5%	6.7%	5.0%
640399029	ex	Other footwear, excluding footwear covering the ankle, with outer soles of plastics and uppers of leather and house footwear, excluding footwear covering the ankle, with outer soles of rubber, plastics or composition leather and uppers of leather, excluding those for "the pooled quota"	24.0%	B10		19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free

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17.0%	17.0%	17.0%	17.0%	17.0%	
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10.0%	10.0%	10.0%	10.0%	10.0%	Imported during the period from 1st April to 30th September
20.0%	20.0%	20.0%	20.0%	20.0%	Imported during the period from 1st October to 31st March
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20.0%	20.0%	20.0%	20.0%	20.0%	Imported during the period from 1st April to 30th September
25.0%	25.0%	25.0%	25.0%	25.0%	Imported during the period from 1st October to 31st March
5.0%	5.0%	5.0%	5.0%	5.0%	Imported during the period from 1st June to 30th November
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4.2yen/kg	4.2yen/kg	4.2yen/kg	4.2yen/kg	4.2yen/kg	
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13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	
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21.3%	21.3%	21.3%	21.3%	21.3%	
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6.0%	6.0%	6.0%	6.0%	6.0%	
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25.0%	25.0%	25.0%	25.0%	25.0%	
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10.0%	10.0%	10.0%	10.0%	10.0%	
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21.3%	21.3%	21.3%	21.3%	21.3%	
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Free	Free	Free	Free	Free	
21.3%	21.3%	21.3%	21.3%	21.3%	
Free	Free	Free	Free	Free	
21.3%	21.3%	21.3%	21.3%	21.3%	
Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	

Free	Free	Free	Free	Free	
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24.0%	24.0%	24.0%	24.0%	24.0%	
Free	Free	Free	Free	Free	
25.0%	25.0%	25.0%	25.0%	25.0%	
25.0%	25.0%	25.0%	25.0%	25.0%	
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29.8%	29.8%	29.8%	29.8%	29.8%	
12.5%	12.5%	12.5%	12.5%	12.5%	
29.8%	29.8%	29.8%	29.8%	29.8%	
29.8%	29.8%	29.8%	29.8%	29.8%	
28.0%	28.0%	28.0%	28.0%	28.0%	

23.8%	23.8%	23.8%	23.8%	23.8%	
21.3%	21.3%	21.3%	21.3%	21.3%	
10.0%	10.0%	10.0%	10.0%	10.0%	
10.0%	10.0%	10.0%	10.0%	10.0%	
29.8%	29.8%	29.8%	29.8%	29.8%	
29.8%	29.8%	29.8%	29.8%	29.8%	
21.3%	21.3%	21.3%	21.3%	21.3%	
10.0%	10.0%	10.0%	10.0%	10.0%	

29.8%	29.8%	29.8%	29.8%	29.8%	
29.8%	29.8%	29.8%	29.8%	29.8%	
23.8%	23.8%	23.8%	23.8%	23.8%	
21.3%	21.3%	21.3%	21.3%	21.3%	

23.8%	23.8%	23.8%	23.8%	23.8%	
21.3%	21.3%	21.3%	21.3%	21.3%	

28.0%	28.0%	28.0%	28.0%	28.0%	
23.8%	23.8%	23.8%	23.8%	23.8%	
23.8%	23.8%	23.8%	23.8%	23.8%	
29.8%	29.8%	29.8%	29.8%	29.8%	
21.3%	21.3%	21.3%	21.3%	21.3%	
21.3%	21.3%	21.3%	21.3%	21.3%	
5.0%	5.0%	5.0%	5.0%	5.0%	

21.3%	21.3%	21.3%	21.3%	21.3%	

9.0%	9.0%	9.0%	9.0%	9.0%	
9.0%	9.0%	9.0%	9.0%	9.0%	
20.4%	20.4%	20.4%	20.4%	20.4%	
15.0%	15.0%	15.0%	15.0%	15.0%	
9.0%	9.0%	9.0%	9.0%	9.0%	
15.0%	15.0%	15.0%	15.0%	15.0%	
15.0%	15.0%	15.0%	15.0%	15.0%	
5.0%	5.0%	5.0%	5.0%	5.0%	
15.0%	15.0%	15.0%	15.0%	15.0%	
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9.0%	9.0%	9.0%	9.0%	9.0%	
Free	Free	Free	Free	Free	
5.0%	5.0%	5.0%	5.0%	5.0%	
4.2%	4.2%	4.2%	4.2%	4.2%	
5.0%	5.0%	5.0%	5.0%	5.0%	
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7.4%	7.4%	7.4%	7.4%	7.4%	
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17.0%	17.0%	17.0%	17.0%	17.0%	
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23.8%	23.8%	23.8%	23.8%	23.8%	
17.0%	17.0%	17.0%	17.0%	17.0%	
13.4%	13.4%	13.4%	13.4%	13.4%	
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8.0%	8.0%	8.0%	8.0%	8.0%	
Free	Free	Free	Free	Free	
3.9%	3.9%	3.9%	3.9%	3.9%	
Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	
10.6%	10.6%	10.6%	10.6%	10.6%	
6.7%	6.7%	6.7%	6.7%	6.7%	
5.3%	5.3%	5.3%	5.3%	5.3%	

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Free	Free	Free	Free	Free	
6.7%	6.7%	6.7%	6.7%	6.7%	
9.3%	9.3%	9.3%	9.3%	9.3%	
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6.6%	6.6%	6.6%	6.6%	6.6%	
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Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	
9.3%	9.3%	9.3%	9.3%	9.3%	
7.4%	7.4%	7.4%	7.4%	7.4%	
6.7%	6.7%	6.7%	6.7%	6.7%	

5.3%	5.3%	5.3%	5.3%	5.3%	
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9.3%	9.3%	9.3%	9.3%	9.3%	
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Free	Free	Free	Free	Free	
6.7%	6.7%	6.7%	6.7%	6.7%	
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Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	
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3.8%	3.8%	3.8%	3.8%	3.8%	
Free	Free	Free	Free	Free	
8.0%	8.0%	8.0%	8.0%	8.0%	

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8.0%	8.0%	8.0%	8.0%	8.0%	
8.0%	8.0%	8.0%	8.0%	8.0%	
6.7%	6.7%	6.7%	6.7%	6.7%	
8.0%	8.0%	8.0%	8.0%	8.0%	
7.2%	7.2%	7.2%	7.2%	7.2%	
6.0%	6.0%	6.0%	6.0%	6.0%	
8.0%	8.0%	8.0%	8.0%	8.0%	
7.2%	7.2%	7.2%	7.2%	7.2%	
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7.2%	7.2%	7.2%	7.2%	7.2%	
Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	
6.0%	6.0%	6.0%	6.0%	6.0%	
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Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	
6.0%	6.0%	6.0%	6.0%	6.0%	
8.0%	8.0%	8.0%	8.0%	8.0%	
23.0%	23.0%	23.0%	23.0%	23.0%	
19.1%	19.1%	19.1%	19.1%	19.1%	
25.5%	25.5%	25.5%	25.5%	25.5%	
23.0%	23.0%	23.0%	23.0%	23.0%	
19.1%	19.1%	19.1%	19.1%	19.1%	
25.5%	25.5%	25.5%	25.5%	25.5%	
29.8%	29.8%	29.8%	29.8%	29.8%	
21.3%	21.3%	21.3%	21.3%	21.3%	
7.2%	7.2%	7.2%	7.2%	7.2%	
(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	
6.0%	6.0%	6.0%	6.0%	6.0%	
7.2%	7.2%	7.2%	7.2%	7.2%	

(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	
6.0%	6.0%	6.0%	6.0%	6.0%	
8.0%	8.0%	8.0%	8.0%	8.0%	
7.2%	7.2%	7.2%	7.2%	7.2%	
6.0%	6.0%	6.0%	6.0%	6.0%	
9.3%	9.3%	9.3%	9.3%	9.3%	
7.2%	7.2%	7.2%	7.2%	7.2%	
6.0%	6.0%	6.0%	6.0%	6.0%	
9.3%	9.3%	9.3%	9.3%	9.3%	
5.0%	5.0%	5.0%	5.0%	5.0%	
(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	
Free	Free	Free	Free	Free	
6.0%	6.0%	6.0%	6.0%	6.0%	
6.4%	4.8%	3.2%	1.6%	Free	
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Free	Free	Free	Free	Free	

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7.2%	7.2%	7.2%	7.2%	7.2%	
6.0%	6.0%	6.0%	6.0%	6.0%	
8.0%	8.0%	8.0%	8.0%	8.0%	
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24.0%	24.0%	24.0%	24.0%	24.0%	
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Free	Free	Free	Free	Free	
24.0%	24.0%	24.0%	24.0%	24.0%	
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Free	Free	Free	Free	Free	
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21.0%	21.0%	21.0%	21.0%	21.0%	
16.8%	16.8%	16.8%	16.8%	16.8%	
29.8%	29.8%	29.8%	29.8%	29.8%	
Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	
10.0%	10.0%	10.0%	10.0%	10.0%	
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Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	
21.3%	21.3%	21.3%	21.3%	21.3%	
17.0%	17.0%	17.0%	17.0%	17.0%	
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12.8%	12.8%	12.8%	12.8%	12.8%	
10.5%	10.5%	10.5%	10.5%	10.5%	
Free	Free	Free	Free	Free	
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21.0%	21.0%	21.0%	21.0%	21.0%	

28.0%	28.0%	28.0%	28.0%	28.0%	
21.0%	21.0%	21.0%	21.0%	21.0%	
23.8%	23.8%	23.8%	23.8%	23.8%	
29.8%	29.8%	29.8%	29.8%	29.8%	
29.8%	29.8%	29.8%	29.8%	29.8%	
21.3%	21.3%	21.3%	21.3%	21.3%	
21.3%	21.3%	21.3%	21.3%	21.3%	
16.8%	16.8%	16.8%	16.8%	16.8%	

5.0%	5.0%	5.0%	5.0%	5.0%	
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(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	
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29.8%	29.8%	29.8%	29.8%	29.8%	
29.8%	29.8%	29.8%	29.8%	29.8%	
29.8%	29.8%	29.8%	29.8%	29.8%	
21.3%	21.3%	21.3%	21.3%	21.3%	
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15.0%	15.0%	15.0%	15.0%	15.0%	

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5.0%	5.0%	5.0%	5.0%	5.0%	
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7.2%	7.2%	7.2%	7.2%	7.2%	
(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	
6.0%	6.0%	6.0%	6.0%	6.0%	
8.0%	8.0%	8.0%	8.0%	8.0%	
6.0%	6.0%	6.0%	6.0%	6.0%	
(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	(9.3% or 7.19yen/kg, whichever is the greater) or 50%, whichever is the less	
Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	Intended for use in distilling industrial alcohol
Free	Free	Free	Free	Free	Intended for use in making ethylamine or ethyl acetate Apply MFN rate as EPA rate

Free	Free	Free	Free	Free	
10.0%	10.0%	10.0%	10.0%	10.0%	Apply MFN rate as EPA rate
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Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	Apply MFN rate as EPA rate until fiscal 2011
Free	Free	Free	Free	Free	Apply MFN rate as EPA rate until fiscal 2011
Free	Free	Free	Free	Free	Apply MFN rate as EPA rate until fiscal 2011
Free	Free	Free	Free	Free	Apply MFN rate as EPA rate until fiscal 2011
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Free	Free	Free	Free	Free	
Free	Free	Free	Free	Free	INN applicable item
Free	Free	Free	Free	Free	Other
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5.0%	5.0%	5.0%	5.0%	5.0%	
5.0%	5.0%	5.0%	5.0%	5.0%	Two lines merge into one line
6.0%	6.0%	6.0%	6.0%	6.0%	Two lines merge into one line
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27.0%	27.0%	27.0%	27.0%	27.0%	
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Free	Free	Free	Free	Free	Two lines merge into one line

10.0%	10.0%	10.0%	10.0%	10.0%	Two lines merge into one line
27.0%	27.0%	27.0%	27.0%	27.0%	
30.0%	30.0%	30.0%	30.0%	30.0%	
27.0%	27.0%	27.0%	27.0%	27.0%	
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27.0%	27.0%	27.0%	27.0%	27.0%	
5.0%	5.0%	5.0%	5.0%	5.0%	Two lines merge into one line
Free	Free	Free	Free	Free	Two lines merge into one line
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5.0%	5.0%	5.0%	5.0%	5.0%	Two lines merge into one line
Free	Free	Free	Free	Free	Two lines merge into one line
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Free	Free	Free	Free	Free	Two lines merge into one line
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Free	Free	Free	Free	Free	Two lines merge into one line
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Free	Free	Free	Free	Free	
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5.0%	5.0%	5.0%	5.0%	5.0%	Two lines merge into one line
Free	Free	Free	Free	Free	Two lines merge into one line
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5.0%	5.0%	5.0%	5.0%	5.0%	Two lines merge into one line

Free	Free	Free	Free	Free	Two lines merge into one line
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5.0%	5.0%	5.0%	5.0%	5.0%	Two lines merge into one line
Free	Free	Free	Free	Free	Two lines merge into one line

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5.0%	5.0%	5.0%	5.0%	5.0%	
21.6%	21.6%	21.6%	21.6%	21.6%	

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