Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
150500.100	1 Wool grease, crude	1.2%	EIF
150500.200	2 Other	3.0%	EIF
15.06			
150600.000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	6.4%	EIF
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified		
1507.10	Crude oil, whether or not degummed		
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B6
150710.200	2 Other	13.20 yen/kg	B6
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified		
1508.10	Crude oil		
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B11
150810.200	2 Other	10.40 yen/kg	B11
150890.000	Other	10.40 yen/kg	B11
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified		
151110.000	Crude oil	3.5%	EIF
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified		
	Sunflower-seed or safflower oil and fractions thereof		
1512.11	Crude oil		
	1 Of an acid value exceeding 0.6		
151211.110	- Sunflower-seed oil	8.50 yen/kg	B6
151211.210	- Safflower oil	8.50 yen/kg	EIF
	2 Other		
151211.120	- Sunflower-seed oil	10.40 yen/kg	B6
151211.220	- Safflower oil	10.40 yen/kg	B6
	Cotton-seed oil and its fractions		
1512.21	Crude oil, whether or not gossypol has been removed		
151221.090	- Other	8.50 yen/kg	B6
1512.29	Other		
151229.090	- Other	8.50 yen/kg	B9
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		
	Coconut (copra) oil and its fractions		
151311.000	Crude oil	4.5% or 5 yen/kg, whichever is the greater	EIF

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
151319.000	Other	4.5% or 5 yen/kg, whichever is the greater	EIF
	Palm kernel or babassu oil and fractions thereof		
1513.29	Other		
151329.100	1 Palm kernel oil and its fractions	4.0%	EIF
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified		
	Other		
1514.91	Crude oil		
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B6
151499.000	Other	13.20 yen/kg	B6
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified		
	Linseed oil and its fractions		
151511.000	Crude oil	5.0% or 5.50 yen/kg, whichever is the greater	B6
151530.000	Castor oil and its fractions	4.5%	EIF
1515.90	Other		
	4 Other		
	(1) Of an acid value exceeding 0.6		
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	B11
151590.510	- Other	8.50 yen/kg	B4
	(2) Other		
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B11
151590.520	- Other	10.40 yen/kg	B4
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared		
151610.000	Animal fats and oils and their fractions	4.0%	EIF
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16		
151710.000	Margarine, excluding liquid margarine	29.8%	B6
1517.90	Other		
	1 Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared, not otherwise prepared		
151790.110	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized	4.0%	EIF