Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared		
	Uncooked pasta, not stuffed or otherwise prepared		
190211.000	Containing eggs	30 yen/kg	B9
1902.19	Other		
	2 Other		
	- Macaroni and spaghetti		
190219.093	-- Spaghetti	30 yen/kg	JPR20
190219.094	-- Macaroni	30 yen/kg	JPR20
	- Other		
190219.099	-- Other	34 yen/kg	JPR21
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared		
	2 Other		
190220.220	(2) Other	21.3%	B11
1902.30	Other pasta		
190230.100	1 Containing added sugar	23.8%	B11
	2 Other		
190230.210	- Instant Ramen and other instant noodles	21.3%	B11
190230.290	- Other	21.3%	B11
190240.000	Couscous	24 yen/kg	B11
19.03			
190300.000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	9.6%	EIF
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		
190510.000	Crispbread	9.0%	B11
190520.000	Gingerbread and the like	18.0%	B11
	Sweet biscuits; waffles and wafers		
190532.000	Waffles and wafers	18.0%	B9
190540.000	Rusks, toasted bread and similar toasted products	9.0%	B8
1905.90	Other		
190590.100	1 Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	9.0%	B8
	3 Other		
	(1) Containing added sugar		
190590.312	B Biscuits, cookies and crackers	15.0%	B6
190590.314	C Crisp savory food products, made from a dough based on potato powder	9.0%	B6
	D Other		
190590.313	- Pizza, chilled or frozen	24.0%	B9

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
190590.319	- Other	25.5%	B6
	(2) Other		
190590.322	B Biscuits, cookies and crackers	13.0%	B6
190590.323	C Crisp savory food products, made from a dough based on potato powder	9.0%	B6
190590.329	D Other	21.3%	B6
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		
2001.10	Cucumbers and gherkins		
200110.100	1 Containing added sugar	15.0%	B6
200110.200	2 Other	12.0%	EIF
2001.90	Other		
	1 Containing added sugar		
200190.140	(4) Other	15.0%	EIF
	2 Other		
	(5) Other		
200190.290	- Other	12.0%	EIF
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		
200210.000	Tomatoes, whole or in pieces	9.0%	EIF
2002.90	Other		
	2 Other		
	(1) Tomato purée and tomato paste		
	- In airtight containers Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shellfish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954)		
200290.219	-- Other	16.0%	B6
	- Other		
200290.229	-- Other	16.0%	B6
200290.290	(2) Other	9.0%	EIF
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		
2003.10	Mushrooms of the genus *Agaricus*		
200310.100	1 Containing added sugar	13.4%	EIF
	2 Other		
	(1) In airtight containers not more than 10 kg each including container		
200310.211	- French mushrooms	13.6%	B6
200310.220	(2) Other	10.5%	EIF