| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Tariff item number | Description of products | Base Rate | Category | Note |
| | 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 | B15 | |
| | Other | | A | |
| | Other: | | | |
| | Containing added sugar: | | | |
| | Bases for beverage, containing *Panax ginseng* or its extract: | | | |
| | Those the largest single ingredient of which is sugar by weight | | X | |
| | Other | 23.8% | B10 | |
| | Food supplement with a basis of vitamins | 12.5% | B10 | |
| | Other | | X | |
| | Other: | | | |
| | Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05 | | X | |
| | Bases for beverage, non-alcoholic: | | | |
| | Containing *Panax ginseng* or its extract | 12% | B10 | |
| | Other | 10% | B7 | |
| | Other: | | | |
| | Of products specified in heading 04.10 | 9% | B7 | |
| | Other: | | | |
| | Food supplement with a basis of vitamins or of hydrolysed vegetable protein: | | | |
| | Food supplement with a basis of vitamins | 12.5% | B7 | |
| | Of hydrolysed vegetable protein | 12.5% | B10 | |
| | Other: | | | |
| | Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order | | A | |
| | Other: | | | |
| | Hijiki (*Hijikia fusiformis*) and other those of products specified in subheading 1212.20 | | X | |
| | Other | | Pe | |
| Chapter 22 | Beverages, spirits and vinegar | | | |
| 22.01 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. | | A | |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. | | | |
| 2202.10 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: | | | |
| | Containing added sugar | | X | |
| | Other | 9.6% | B10 | |
| 2202.90 | - Other: | | | |
| | Containing added sugar | 13.4% | B10 | |
| | Other | 9.6% | B5 | |