Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
2203.00	Beer made from malt.		A	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	- Sparkling wine	182 yen/l	B12	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2l or less:			
	Sherry, port and other fortified wines	112 yen/l	B10	
	Other	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B9	
2204.29	-- Other			
	In containers holding 150l or less	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B12	
	Other		A	
2204.30	- Other grape must:			
	Of an alcoholic strength by volume of less than 1% vol:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B15	
	Other	25.5%	B15	
	Other		A	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2l or less	69.30 yen/l	B10	
2205.90	- Other:			
	Of an alcoholic strength by volume of less than 1% vol	19.1%	B15	
	Other		A	
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	Of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Sake (Seishu and Dakushu)		X	
	Other:			
	Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02		X	
	Other:			
	Sparkling beverages made, in part, from malt		A	
	Other		X	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			