| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Tariff item number | Description of products | Base Rate | Category | Note |
| 2304.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | | A | |
| 2305.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | | A | |
| 23.06 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05. | | A | |
| 2307.00 | Wine lees; argol. | | A | |
| 2308.00 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. | | A | |
| 23.09 | Preparations of a kind used in animal feeding. | | | |
| 2309.10 | - Dog or cat food, put up for retail sale: | | | |
| | Containing not less than 10% of lactose by weight | Per each kilogram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained | B10 | |
| | Other: | | | |
| | In airtight containers not more than 10kg each including container | | A | |
| | Other: | | | |
| | More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein | | A | |
| | Other: | | | |
| | In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order | | A | |
| | Other | 36 yen/kg | B10 | |
| 2309.90 | - Other: | | | |
| | Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder | | A | |
| | Other: | | | |
| | Containing not less than 10% of lactose by weight: | | | |
| | Intended for feeding calves suitable for white veal | | A | |
| | Other | Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained | B10 | |
| | Other: | | | |
| | Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles | | A | |
| | Other: | | | |
| | In airtight containers not more than 10kg each including container | | A | |
| | Other: | | | |