Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	956 yen/kl	B5	
	Other		A	
2710.19	-- Other:			
	Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of products other than petroleum oils and oils obtained from bituminous minerals:			
	Kerosenes:			
	Mixed alkylenes with a very low degree of polymerisation		A	
	Other:			
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A	
	Other:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	434 yen/kl	B5	
	Gas oils:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	956 yen/kl	B5	
	Heavy fuel oils and raw oils:			
	Of a specific gravity not more than 0.9037 at 15℃:			
	Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority		A	
	Other:			
	Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15℃ and a flash point not exceeding 130℃ when arrived at Japan or when mixed with other petroleum oils by the method stipulated by a Cabinet Order		A	
	Containing by weight 0.3% or less of sulphur	1,325 yen/kl	B5	
	Other	1,614 yen/kl	B5	
	Of a specific gravity more than 0.9037 at 15℃:			
	Intended for use as raw materials in refining including those manufactured from the oil under the supervision of the customs authority		A	
	Other:			
	Containing by weight 0.3% or less of sulphur	1,112 yen/kl	B5	
	Other	1,447 yen/kl	B5	
	Lubricating oils, including liquid paraffin		A	
	Other		A	
	Other		A	
	- Waste oils:			
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A	
2710.99	-- Other		A	