| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Tariff item number | Description of goods | Base Rate | Category | Note |
| | Containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale by weight of 500g or less each including container, those certified by a certification procedure stipulated by a Cabinet Order as imported to be repacked in containers for retail sale by weight of 500g or less each including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty | | X | |
| | Other: | | | |
| | Containing lactose, milk protein or milk fat | | X | |
| | Other: | | | |
| | Those the largest single ingredient excluding sugar of which is sorbitol by weight | | X | |
| | Other | 29.8% | C | |
| | 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% | B10 | |
| | Other: | | | |
| | Of products specified in heading 04.10 | 9% | B10 | |
| | Other: | | | |
| | Food supplement with a basis of vitamins or of hydrolyzed 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*) | | R | |
| | Other | | X | |
| 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 flavored; ice and snow. | | A | |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, 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 flavored: | | | |
| | Containing added sugar | | R | |
| | Other | 9.6% | B7 | |
| 2202.90 | - Other: | | | |
| | Containing added sugar | | R | |
| | Other | 9.6% | B7 | |
| 2203.00 | Beer made from malt. | | A | |