| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. | | | |
| 2208.20 | - Spirits obtained by distilling grape wine or grape marc | | A | |
| 2208.30 | - Whiskies | | A | |
| 2208.40 | - Rum and other spirits obtained by distilling fermented sugar-cane products | | A | |
| 2208.50 | - Gin and Geneva | | A | |
| 2208.60 | - Vodka | | A | |
| 2208.70 | - Liqueurs and cordials | | A | |
| 2208.90 | - Other: | | | |
| | Ethyl alcohol and distilled alcoholic beverages: | | | |
| | Fruit brandy | | A | |
| | Other: | | | |
| | Ethyl alcohol: | | | |
| | Intended for use in distilling alcohol for making alcoholic beverages through the continuous still | | A | |
| | Other | | X | |
| | Other: | | | |
| | Intended for use in distilling alcohol for making alcoholic beverages through the continuous still | | A | |
| | Other | | X | |
| | Other spirituous beverages: | | | |
| | Imitation sake and white sake | | A | |
| | Beverages 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 | |
| 2209.00 | Vinegar and substitutes for vinegar obtained from acetic acid. | 4.8% | B7 | |
| Chapter 23 | Residues and waste from the food industries; prepared animal fodder | | | |
| 23.01 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. | | A | |
| 23.02 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. | | A | |
| 23.03 | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. | | A | |
| 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: | | | |