Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	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.		
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:		
	Of an alcoholic strength by volume of 90% vol or higher:		
	Intended for provision in manufacturing industrial alcohol, ethyl acetate or ethylamine		A
	Other:		
	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
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength		X
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%	B10
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