Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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:		
	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	18 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:		
	More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein		A