Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category
	Heavy fuel oils and raw oils:		
	Of a specific gravity not more than 0.9037 at 15°C:		
	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°C and a flash point not exceeding 130°C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order		A
	Containing by weight 0.3% or less of sulphur	1,613 yen/kl	B10
	Other	1,999 yen/kl	B10
	Of a specific gravity more than 0.9037 at 15°C:		
	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	1,400 yen/kl	B10
	Other	1,847 yen/kl	B10
	Lubricating oils, including liquid paraffin:		
	Of a specific gravity not more than 0.8494 at 15°C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15°C	3.9%	B10
	Other	7.9%	B10
	Other	3.9%	B10
	Other		A

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category
	- Waste oils:		
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A
2710.99	-- Other		A
27.11	Petroleum gases and other gaseous hydrocarbons.		A
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		A
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).		A
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		A
Chapter 29	Organic chemicals		
29.01	Acyclic hydrocarbons.		A
29.02	Cyclic hydrocarbons.		A
29.03	Halogenated derivatives of hydrocarbons.		A
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		A
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Saturated monohydric alcohols:		
2905.11	-- Methanol (methyl alcohol)		A
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A
2905.13	-- Butan-1-ol (*n*-butyl alcohol)		A
2905.14	-- Other butanols		A
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A