Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	405 yen/kl	B5	
	Gas oils:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	887 yen/kl	B5	
	Other		A	
2710.19	-- Other:			
	Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of products other than petroleum oils and oils obtained from bituminous minerals:			
	Kerosenes:			
	Mixed alkylenes with a very low degree of polymerisation		A	
	Other:			
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A	
	Other:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	405 yen/kl	B5	
	Gas oils:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	887 yen/kl	B5	
	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 by a Cabinet Order		A	
	Containing by weight 0.3 % or less of sulphur	1,036 yen/kl	B5	
	Other	1,229 yen/kl	B5	
	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	824 yen/kl	B5	
	Other	1,048 yen/kl	B5	
	Lubricating oils, including liquid paraffin		A	
	Other		A	
	Other		A	
	- 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	