Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing rice		X	
	Other	10.5%	B7	
	Other		A	
	- Other aquatic invertebrates:			
1605.61	-- Sea cucumbers		A	
1605.62	-- Sea urchins		A	
1605.63	-- Jellyfish		A	
1605.69	-- Other		A	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.12	-- Beet sugar		X	
1701.13	-- Cane sugar specified in Subheading Note 2 to this Chapter		X	
1701.14	-- Other cane sugar:			
	Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5° :			
	Sugar centrifugal		S	
	Other		X	
	Other:			
	Intended for refining, and content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.3°	103.10 yen/kg	PS	(16)
	Other		X	
	- Other:			
1701.91	-- Containing added flavouring or colouring matter		R	
1701.99	-- Other		S	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	- Lactose and lactose syrup:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A	
1702.19	-- Other		A	
1702.20	- Maple sugar and maple syrup:			
	Maple sugar		X	
	Maple syrup		R	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	Containing added flavouring or colouring matter		R	
	Other:			
	Containing added sugar		X	
	Other		R	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:			
	Containing added flavouring or colouring matter		R	
	Other		X	
1702.50	- Chemically pure fructose		A	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		X	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	Sugar and sugar syrup		R	
	Artificial honey and caramel:			
	Artificial honey		R	
	Caramel		X	
	Hi-test molasses:			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5′-ribonucleotide and its salts and other products stipulated by a Cabinet Order		A	
	Other		R	