Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Food supplement with a basis of vitamins or hydrolysed vegetable protein:			
	Food supplement with a basis of vitamins	12.5%	B7	
	Hydrolysed vegetable protein	12.5%	B10	
	Other:			
	Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order		A	
	Other:			
	Hijiki (*Hijikia fusiformis*)	17.5%	B5	
	Other		X	
Chapter 22	Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
	Containing added sugar	13.4%	B10	
	Other	9.6%	B5	
2202.90	- Other:			
	Containing added sugar	13.4%	B7	
	Other	9.6%	B3	
2203.00	Beer made from malt.		A	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	- Sparkling wine	182 yen/l	B7	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2 l or less:			
	Sherry, port and other fortified wines	112 yen/l	B5	
	Other	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B7*	(53)
2204.29	-- Other:			
	In containers holding 150 l or less	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B10***	(54)
2204.30	- Other grape must:		A	
	Of an alcoholic strength by volume of less than 1% vol.:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B5	
	Other	29.8% or 23 yen/kg, whichever is the greater	B5	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B5	
	Other	25.5%	B5	