Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		X	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		X	
	Other spirituous beverages:			
	Imitation sake and white sake		X	
	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol.	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other		X	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	7.5%	B5	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		A	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		A	
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 10 kg 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	36 yen/kg	B3	
2309.90	- Other:			