Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Not more than 250 yen/kg in value for customs duty	4.30 yen/kg or the difference between 250 yen and the value for customs duty per kilogram, whichever is the less	B10	
	More than 250 yen/kg in value for customs duty		A	
7901.12	-- containing by weight less than 99.99% of zinc:			
	Not more than 250 yen/kg in value for customs duty	4.30 yen/kg or the difference between 250 yen and the value for customs duty per kilogram, whichever is the less	B10	
	More than 250 yen/kg in value for customs duty		A	
7901.20	- Zinc alloys		A	
7902.00	Zinc waste and scrap.		A	
79.03	Zinc dust, powders and flakes.		A	
7904.00	Zinc bars, rods, profiles and wire.		A	
7905.00	Zinc plates, sheets, strip and foil.		A	
7907.00	Other articles of zinc.		A	
Chapter 80	Tin and articles thereof		A	
Chapter 81	Other base metals; cermets; articles thereof		A	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A	
Chapter 83	Miscellaneous articles of base metal		A	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A	
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		A	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds		A	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A	
Chapter 88	Aircraft, spacecraft, and parts thereof		A	
Chapter 89	Ships, boats and floating structures		A	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A	
Chapter 91	Clocks and watches and parts thereof			
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		A	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A	
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A	
91.05	Other clocks.		A	
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders).		A	
9107.00	Time switches with clock or watch movement or with synchronous motor.		A	
91.08	Watch movements, complete and assembled.		A	
91.09	Clock movements, complete and assembled.		A	
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		A	
91.11	Watch cases and parts thereof.		A	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A	