Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	Oiticica oil, tung oil, camellia oil, urushi wax, Haze wax, jojoba oil and their fractions		A	
	Other:			
	Of an acid value exceeding 0.6:			
	Rice bran oil and its fractions	8.50 yen/kg	P	(2)
	Other	8.50 yen/kg	B15	
	Other:			
	Rice bran oil and its fractions		X	
	Other		A	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.		A	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10	- Margarine, excluding liquid margarine	29.8%	P	(3)
1517.90	- Other:			
	Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared, not otherwise prepared:			
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized		A	
	Other	6.4%	B5	
	Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared, not otherwise prepared:			
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized		A	
	Other		X	
	Oils of a kind used as mold release	2.9%	B5	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		A	
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or colored.			
1521.10	- Vegetable waxes		A	
1521.90	- Other:			
	Beeswax	12.8%	B10	
	Other		A	
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		X	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenized preparations		X	
1602.20	- Of liver of any animal:			
	Of bovine animals or swine		X	
	Other	6%	B15	
	- Of poultry of heading 01.05:			
1602.31	-- Of turkeys:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other		A	