Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	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		A	
2309.90	- Other:			
	Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder		A	
	Other:			
	Containing not less than 10% of lactose by weight:			
	Intended for feeding calves suitable for white veal		A	
	Other	Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B10	
	Other:			
	Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles		A	
	Other:			
	In airtight containers not more than 10 kg each including container		A	
	Other:			
	More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, 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:			
	For dogs, cats and other similar kind of ornamental animals and pet animals		A	
	Other		X	
	Other		X	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		A	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	- Cigars, cheroots and cigarillos, containing tobacco		X	
2402.20	- Cigarettes containing tobacco		X	
2402.90	- Other		X	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter		X	
2403.19	-- Other		X	
	- Other:			
2403.91	-- “Homogenized” or “reconstituted” tobacco		A	
2403.99	-- Other:			
	Tobacco extracts and essences		A	