Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2 Other																								
	(1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order, or for pupils receiving daycare by the business stipulated by paragraph 9, 10 or 12 of Article 6-3 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as "school lunch etc." in this heading and to the nutritive value of mixed foods as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this heading																								
	[1] For School lunch etc.																								