| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1517.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| 1517.90-290 | (2) Other | 13.20 yen/kg | B10 | | 12.00 yen/kg | 10.80 yen/kg | 9.60 yen/kg | 8.40 yen/kg | 7.20 yen/kg | 6.00 yen/kg | 4.80 yen/kg | 3.60 yen/kg | 2.40 yen/kg | 1.20 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1517.90-400 | 4 Shortening | 12.8% | B5 | | 10.7% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1517.90-900 | 5 Other | 21.3% | B5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 15.21 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured | | | | | | | | | | | | | | | | | | | | | | | | |
| 1521.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Beeswax or spermaceti | | | | | | | | | | | | | | | | | | | | | | | | |
| 1521.90-010 | - Beeswax | 12.8% | B5 | | 10.7% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |