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
	B Other																								
2207.10.191	[1] Certified in accordance with the provisions of a cabinet order as being produced from biomass (organic matters obtained from plants or animals, excluding crude oil, petroleum gas, coal and the products made therefrom) and intend for use in manufacturing ethyl-tertiary-butyl ether	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2207.10.199	[2] Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2207.20	Ethyl alcohol and other spirits, denatured, of any strength																								
2207.20.100	1 Of an alcoholic strength by volume of 90% vol or higher	27.2%	B10		24.7%	22.3%	19.8%	17.3%	14.8%	12.4%	9.9%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2207.20.200	2 Other	38.10 yen/l	B10		34.64 yen/l	31.17 yen/l	27.71 yen/l	24.25 yen/l	20.78 yen/l	17.32 yen/l	13.85 yen/l	10.39 yen/l	6.93 yen/l	3.46 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages																								
2208.90	Other																								
	1 Ethyl alcohol and distilled alcoholic beverages																								
	(2) Other																								
	A Ethyl alcohol																								