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
2208.90.123	(b) Other	82.50 yen/l	B10		75.00 yen/l	67.50 yen/l	60.00 yen/l	52.50 yen/l	45.00 yen/l	37.50 yen/l	30.00 yen/l	22.50 yen/l	15.00 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
2208.90.129	(b) Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other spirituous beverages																								
2208.90.220	(1) Imitation saké and white saké	70.40 yen/l	B10		64.00 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2208.90.230	(2) Beverages with a basis of fruit juices, or an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2208.90.240	(3) Other	88 yen/l	B10		80.00 yen/l	72.00 yen/l	64.00 yen/l	56.00 yen/l	48.00 yen/l	40.00 yen/l	32.00 yen/l	24.00 yen/l	16.00 yen/l	8.00 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 23 Residues and waste from the food industries; prepared animal fodder																								
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves																								
2301.10.000	Flours, meals and pellets, of meat or meat offal; greaves		X																						
23.09	Preparations of a kind used in animal feeding																								
2309.10	Dog or cat food, put up for retail sale																								