明治二十五年三月三十一日
第三種郵便物認可

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	As from 19th year
0804.20	Figs																						
0804.20.010	- Fresh	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0804.20.090	- Dried	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0804.30	Pineapples																						
0804.30.010	1 Fresh	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.05	Citrus fruit, fresh or dried																						
0805.10	Oranges																						
0805.10.000	1 If imported during the period from 1st June to 30th November	16.0%	B5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.10.000	2 If imported during the period from 1st December to 31st May																						
	- If imported during the period from 1st December to 31st March	32.0%	E7**	SG5	25.6%	20.5%	15.4%	10.2%	5.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- If imported during the period from 1st April to 31st May	32.0%	B5		16.0%	10.7%	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids																						
0805.21.000	Mandarins (including tangerines and satsumas)	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.22.000	Clementines	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.29.000	Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.40.000	Grapefruit, including pomelos	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.90	Other																						
0805.90.090	2 Other	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.08	Apples, pears and quinces, fresh																						
0808.10.000	Apples	17.0%	B10****		10.2%	9.0%	7.7%	6.4%	5.1%	3.8%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																						
	Cherries																						
0809.21.000	Sour cherries (*Prunus cerasus*)	8.5%	E5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0809.29.000	Other	8.5%	E5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter																						
0811.90	Other																						
	1 Containing added sugar																						
0811.90.110	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0811.90.140	(3) Sour cherries (*Prunus cerasus*)	13.8%	B5		6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
0811.90.210	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																						