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	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
	D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5 % vol																							
210690.246	(a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1 % vol	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, which-ever is the greater	26.1 % or 20.13 yen/kg, which-ever is the greater	24.2 % or 18.69 yen/kg, which-ever is the greater	22.4 % or 17.25 yen/kg, which-ever is the greater	20.5 % or 15.81 yen/kg, which-ever is the greater	18.6 % or 14.38 yen/kg, which-ever is the greater	16.8 % or 12.94 yen/kg, which-ever is the greater	14.9 % or 11.50 yen/kg, which-ever is the greater	13.0 % or 10.06 yen/kg, which-ever is the greater	11.2 % or 8.63 yen/kg, which-ever is the greater	9.3 % or 7.19 yen/kg, which-ever is the greater	7.5 % or 5.75 yen/kg, which-ever is the greater	5.6 % or 4.31 yen/kg, which-ever is the greater	3.7 % or 2.88 yen/kg, which-ever is the greater	1.9 % or 1.44 yen/kg, which-ever is the greater	Free	Free	Free	Free	Free	Free	
210690.247	(b) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	E Other																							
	(a) Containing added sugar																							
	Bases for beverage, containing *Panax ginseng* or its extract																							
210690.251	- Those, the largest single ingredient of which is sugar by weight	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	Treatment for ASEAN, Australia, and New Zealand
210690.251	- Those, the largest single ingredient of which is sugar by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210690.259	- Other	23.8 %	21.6 %	19.5 %	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	
	Food supplement with a basis of vitamins																							
	- Those, the largest single ingredient of which is sugar by weight																							
210690.261	-- Containing lactose, milk protein or milkfat	12.5 %	11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210690.262	-- Other	12.5 %	11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210690.269	- Other	12.5 %	11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							

Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
	Less than 50 % by weight of sucrose																							
	- Those, the largest single ingredient of which is sugar by weight																							
210690.271	-- Containing lactose, milk protein or milkfat	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	Treatment for ASEAN, Australia, and New Zealand
210690.271	-- Containing lactose, milk protein or milkfat		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210690.272	-- Other	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
210690.272	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210690.273	- Those the largest single ingredient of which is products specified in subheading 1212.21 by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210690.279	- Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
210690.279	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Other																							
210690.281	I Put up in containers for retail sale, not more than 500 g each including container	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
210690.281	I Put up in containers for retail sale, not more than 500 g each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea