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
220210.200	2 Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
220210.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2202.90	**Other**																							
220290.100	1 Containing added sugar	13.4 %	12.6 %	11.7 %	10.9 %	10.1 %	9.2 %	8.4 %	7.5 %	6.7 %	5.9 %	5.0 %	4.2 %	3.4 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
220290.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
220290.200	2 Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
220290.200	2 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
22.03																								
220300.000	Beer made from malt		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09**																							
220410.000	Sparkling wine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol																							
2204.21	**In containers holding 2 l or less**																							
220421.010	1 Sherry, port and other fortified wines	112 yen/l	101.82 yen/l	91.64 yen/l	81.45 yen/l	71.27 yen/l	61.09 yen/l	50.91 yen/l	40.73 yen/l	30.55 yen/l	20.36 yen/l	10.18 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

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
220421.020	2 Other	15.0 % or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	14.1 % or 117.19 yen/l, whichever is the less, subject to a minimum customs duty of 62.81 yen/l	13.1 % or 109.38 yen/l, whichever is the less, subject to a minimum customs duty of 58.63 yen/l	12.2 % or 101.56 yen/l, whichever is the less, subject to a minimum customs duty of 54.44 yen/l	11.3 % or 93.75 yen/l, whichever is the less, subject to a minimum customs duty of 50.25 yen/l	10.3 % or 85.94 yen/l, whichever is the less, subject to a minimum customs duty of 46.06 yen/l	9.4 % or 78.13 yen/l, whichever is the less, subject to a minimum customs duty of 41.88 yen/l	8.4 % or 70.31 yen/l, whichever is the less, subject to a minimum customs duty of 37.69 yen/l	7.5 % or 62.50 yen/l, whichever is the less, subject to a minimum customs duty of 33.50 yen/l	6.6 % or 54.69 yen/l, whichever is the less, subject to a minimum customs duty of 29.31 yen/l	5.6 % or 46.88 yen/l, whichever is the less, subject to a minimum customs duty of 25.13 yen/l	4.7 % or 39.06 yen/l, whichever is the less, subject to a minimum customs duty of 20.94 yen/l	3.8 % or 31.25 yen/l, whichever is the less, subject to a minimum customs duty of 16.75 yen/l	2.8 % or 23.44 yen/l, whichever is the less, subject to a minimum customs duty of 12.56 yen/l	1.9 % or 15.63 yen/l, whichever is the less, subject to a minimum customs duty of 8.38 yen/l	0.9 % or 7.81 yen/l, whichever is the less, subject to a minimum customs duty of 4.19 yen/l	Free	Free	Free	Free	Free	Free	
2204.29	**Other**																							
220429.010	1 In containers holding 150 l or less	15.0 % or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	14.1 % or 117.19 yen/l, whichever is the less, subject to a minimum customs duty of 62.81 yen/l	13.1 % or 109.38 yen/l, whichever is the less, subject to a minimum customs duty of 58.63 yen/l	12.2 % or 101.56 yen/l, whichever is the less, subject to a minimum customs duty of 54.44 yen/l	11.3 % or 93.75 yen/l, whichever is the less, subject to a minimum customs duty of 50.25 yen/l	10.3 % or 85.94 yen/l, whichever is the less, subject to a minimum customs duty of 46.06 yen/l	9.4 % or 78.13 yen/l, whichever is the less, subject to a minimum customs duty of 41.88 yen/l	8.4 % or 70.31 yen/l, whichever is the less, subject to a minimum customs duty of 37.69 yen/l	7.5 % or 62.50 yen/l, whichever is the less, subject to a minimum customs duty of 33.50 yen/l	6.6 % or 54.69 yen/l, whichever is the less, subject to a minimum customs duty of 29.31 yen/l	5.6 % or 46.88 yen/l, whichever is the less, subject to a minimum customs duty of 25.13 yen/l	4.7 % or 39.06 yen/l, whichever is the less, subject to a minimum customs duty of 20.94 yen/l	3.8 % or 31.25 yen/l, whichever is the less, subject to a minimum customs duty of 16.75 yen/l	2.8 % or 23.44 yen/l, whichever is the less, subject to a minimum customs duty of 12.56 yen/l	1.9 % or 15.63 yen/l, whichever is the less, subject to a minimum customs duty of 8.38 yen/l	0.9 % or 7.81 yen/l, whichever is the less, subject to a minimum customs duty of 4.19 yen/l	Free	Free	Free	Free	Free	Free	
220429.090	2 Other	45 yen/l	40.91 yen/l	36.82 yen/l	32.73 yen/l	28.64 yen/l	24.55 yen/l	20.45 yen/l	16.36 yen/l	12.27 yen/l	8.18 yen/l	4.09 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2204.30	**Other grape must**																							
	1 Of an alcoholic strength by volume of less than 1 % vol																							
	(1) Containing added sugar																							
220430.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	