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
220430.119	B Other	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	
	(2) Other																							
220430.191	A Not more than 10 % by weight of sucrose	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	
220430.199	B Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	
220430.200	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	
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances**																							
220510.000	In containers holding 2 l or less	69.30 yen/l	63 yen/l	56.70 yen/l	50.40 yen/l	44.10 yen/l	37.80 yen/l	31.50 yen/l	25.20 yen/l	18.90 yen/l	12.60 yen/l	6.30 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2205.90	**Other**																							
220590.100	1 Of an alcoholic strength by volume of less than 1 % vol	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	
220590.200	2 Other	69.30 yen/l	63 yen/l	56.70 yen/l	50.40 yen/l	44.10 yen/l	37.80 yen/l	31.50 yen/l	25.20 yen/l	18.90 yen/l	12.60 yen/l	6.30 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
22.06																								
2206.00	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included**																							
220600.100	1 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	
	2 Other																							
220600.210	(1) Sake (Seishu and Dakushu)	70.40 yen/l	66 yen/l	61.60 yen/l	57.20 yen/l	52.80 yen/l	48.40 yen/l	44 yen/l	39.60 yen/l	35.20 yen/l	30.80 yen/l	26.40 yen/l	22 yen/l	17.60 yen/l	13.20 yen/l	8.80 yen/l	4.40 yen/l	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
	(2) Other																							
220600.221	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02	27 yen/l	24.55 yen/l	22.09 yen/l	19.64 yen/l	17.18 yen/l	14.73 yen/l	12.27 yen/l	9.82 yen/l	7.36 yen/l	4.91 yen/l	2.45 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																							
	(a) Sparkling beverages made, in part, from malt																							
220600.223	- Stipulated by the B of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (added spirit to low-malt beer)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220600.224	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																							
220600.228	- Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	42.40 yen/l	38.55 yen/l	34.69 yen/l	30.84 yen/l	26.98 yen/l	23.13 yen/l	19.27 yen/l	15.42 yen/l	11.56 yen/l	7.71 yen/l	3.85 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220600.229	- Other	42.40 yen/l	40.38 yen/l	38.36 yen/l	36.34 yen/l	34.32 yen/l	32.30 yen/l	30.29 yen/l	28.27 yen/l	26.25 yen/l	24.23 yen/l	22.21 yen/l	20.19 yen/l	18.17 yen/l	16.15 yen/l	14.13 yen/l	12.11 yen/l	10.10 yen/l	8.08 yen/l	6.06 yen/l	4.04 yen/l	2.02 yen/l	Free	
22.07	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength**																							
2207.10	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher**																							
	1 Of an alcoholic strength by volume of 90 % vol or higher																							
	(1) Intended for use in manufacturing industrial alcohol, ethyl acetate or ethylamine																							
220710.121	- Intended for use in manufacturing industrial alcohol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220710.122	- Intended for use in manufacturing ethyl acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220710.123	- Intended for use in manufacturing ethylamine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							