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
220710.130	A Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220710.190	B Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
220710.190	B 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
	2 Other																							
220710.220	(1) Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220710.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
2207.20	**Ethyl alcohol and other spirits, denatured, of any strength**																							
220720.100	1 Of an alcoholic strength by volume of 90 % vol or higher	27.2 %	25.5 %	23.8 %	22.1 %	20.4 %	18.7 %	17.0 %	15.3 %	13.6 %	11.9 %	10.2 %	8.5 %	6.8 %	5.1 %	3.4 %	1.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
220720.100	1 Of an alcoholic strength by volume of 90 % vol or higher		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
220720.200	2 Other	38.10 yen/l	35.72 yen/l	33.34 yen/l	30.96 yen/l	28.58 yen/l	26.19 yen/l	23.81 yen/l	21.43 yen/l	19.05 yen/l	16.67 yen/l	14.29 yen/l	11.91 yen/l	9.53 yen/l	7.14 yen/l	4.76 yen/l	2.38 yen/l	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
220720.200	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
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages**																							
2208.20	**Spirits obtained by distilling grape wine or grape marc**																							

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
220820.100	1 Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220820.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2208.30	**Whiskies**																							
	1 Bourbon whisky, of an alcoholic strength by volume of 50 % vol or higher, the contents are certified as authentic by the Government or a Government instrumentality of the country of origin, excluding those in containers holding less than 2 l and other, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin																							
220830.011	- Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220830.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Rye whisky, of an alcoholic strength by volume of 50 % vol or higher, the contents are certified as authentic by the Government or a Government instrumentality of the country of origin, excluding those in containers holding less than 2 l and other, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin																							
220830.021	- Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220830.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																							
220830.031	(1) Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	