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
220830.032	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220840.000	Rum and other spirits obtained by distilling fermented sugar-cane products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220850.000	Gin and Geneva		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220860.000	Vodka		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220870.000	Liqueurs and cordials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2208.90	**Other**																							
	1 Ethyl alcohol and distilled alcoholic beverages																							
	(1) Fruit brandy																							
220890.111	A 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	
220890.119	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
	A Ethyl alcohol																							
220890.124	(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	
220890.123	(b) Other	82.50 yen/l	75 yen/l	67.50 yen/l	60 yen/l	52.50 yen/l	45 yen/l	37.50 yen/l	30 yen/l	22.50 yen/l	15 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																							
220890.125	(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	
220890.129	(b) Other	16.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	
	2 Other spirituous beverages																							
220890.220	(1) Imitation sake and white sake	70.40 yen/l	64 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 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
220890.230	(2) Beverages 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	
220890.240	(3) Other	88 yen/l	80 yen/l	72 yen/l	64 yen/l	56 yen/l	48 yen/l	40 yen/l	32 yen/l	24 yen/l	16 yen/l	8 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
22.09																								
220900.000	Vinegar and substitutes for vinegar obtained from acetic acid	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 23 Residues and waste from the food industries; prepared animal fodder																							
23.01	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves**																							
2301.10	**Flours, meals and pellets, of meat or meat offal; greaves**																							
230110.010	- Flours, meals and pellets, of meat or meat offal of whale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2301.20	**Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates**																							
230120.010	- Flours, meals and pellets, of fish		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230120.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.02	**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants**																							
230210.000	Of maize (corn)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230230.000	Of wheat		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2302.40	**Of other cereals**																							