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
230240.010	- Of rice		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230240.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230250.000	Of leguminous plants		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.03	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets**																							
230310.000	Residues of starch manufacture and similar residues		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230320.000	Beet-pulp, bagasse and other waste of sugar manufacture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230330.000	Brewing or distilling dregs and waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.04																								
230400.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.05																								
230500.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.06	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05**																							
230610.000	Of cotton seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230620.000	Of linseed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230630.000	Of sunflower seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of rape or colza seeds																							
230641.000	Of low erucic acid rape or colza seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230649.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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
230650.000	Of coconut or copra		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230660.000	Of palm nuts or kernels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2306.90	**Other**																							
230690.010	- Of maize (corn) germ		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230690.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.07																								
230700.000	Wine lees; argol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.08																								
230800.000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.09	**Preparations of a kind used in animal feeding**																							
2309.10	**Dog or cat food, put up for retail sale**																							
230910.010	1 Containing not less than 10 % of lactose by weight	Per each kilogram, 59.50 yen plus 6 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilo-gram, 55.78 yen plus 5.63 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 52.06 yen plus 5.25 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 48.34 yen plus 4.88 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 44.63 yen plus 4.50 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 40.91 yen plus 4.13 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 37.19 yen plus 3.75 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 33.47 yen plus 3.38 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 29.75 yen plus 3 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 26.03 yen plus 2.63 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 22.31 yen plus 2.25 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 18.59 yen plus 1.88 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 14.88 yen plus 1.50 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 11.16 yen plus 1.13 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 7.44 yen plus 0.75 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Per each kilo-gram, 3.72 yen plus 0.38 yen for every 1.0 % ex-ceed-ing 10.0 % by weight of lactose con-tained	Free	Free	Free	Free	Free	Free	
	2 Other																							