| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 271019.149 | -- 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) Gas oils | | | | | | | | | | | | | | | | | | | | | | | |
| 271019.151 | - Intended for use in the manufacture of petrochemical products stipulated by a cabinet order | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 271019.159 | - Other | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, and New Zealand |
| 271019.159 | - 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 |
| | (3) Heavy fuel oils and raw oils | | | | | | | | | | | | | | | | | | | | | | | |
| | A Of a specific gravity not more than 0.9037 at 15 °C | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Intended for use as raw materials in refining (including those manufactured from the oil under the work using customs manufacturing procedures (hozei work) stipulated by paragraph 1 of Article 56 of the Customs Law. The same definition shall be applied in this subheading and subheading 2710.20) | | | | | | | | | | | | | | | | | | | | | | | |
| 271019.161 | - Heavy fuel oils | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 271019.162 | - Raw oils | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | (b) Other | | | | | | | | | | | | | | | | | | | | | | | |
| | - Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15 °C and a flash point not exceeding 130 °C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a cabinet order. The same definition shall be applied in subheading 2710.20. | | | | | | | | | | | | | | | | | | | | | | | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 271019.163 | -- Heavy fuel oils | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 271019.164 | -- Raw oils | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | |
| | -- Containing by weight 0.3 % or less of sulphur | | | | | | | | | | | | | | | | | | | | | | | |
| 271019.165 | --- Heavy fuel oils | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, and New Zealand |
| 271019.165 | --- Heavy fuel oils | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | Treatment for China |
| 271019.165 | --- Heavy fuel oils | 459 yen/kl | 430.31 yen/kl | 401.63 yen/kl | 372.94 yen/kl | 344.25 yen/kl | 315.56 yen/kl | 286.88 yen/kl | 258.19 yen/kl | 229.50 yen/kl | 200.81 yen/kl | 172.13 yen/kl | 143.44 yen/kl | 114.75 yen/kl | 86.06 yen/kl | 57.38 yen/kl | 28.69 yen/kl | Free | Free | Free | Free | Free | Free | Treatment for Korea |
| 271019.166 | --- Raw oils | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, and New Zealand |
| 271019.166 | --- Raw oils | | 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 |
| | -- Other | | | | | | | | | | | | | | | | | | | | | | | |
| 271019.167 | --- Heavy fuel oils | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, and New Zealand |
| 271019.167 | --- Heavy fuel oils | | 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 |
| 271019.169 | --- Raw oils | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, and New Zealand |