第44回通関士試験

通関書類の作成要領その他通関手続の実務

試験問題（別冊）

注意事項

この別冊には、「通関書類の作成要領その他通関手続の実務試験問題」における第1問の輸出統計品目表（抜粋）及び第2問の实行関税率表（抜粋）を掲載しています。
### Chapter 9  Coffee, tea, maté and spices

#### Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
   
   (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
   
   (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

   The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (Piper cubeba) or other products of heading 12.11.

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<table>
<thead>
<tr>
<th>NO</th>
<th>商品</th>
<th>品 名</th>
<th>品名</th>
<th>品名</th>
<th>単 位</th>
<th>DESCRIPTION</th>
<th>参 考</th>
</tr>
</thead>
<tbody>
<tr>
<td>09.01</td>
<td>コーヒー（いつてあるかなかか又はカフェインを除いてあるかいかを問わない。）、コーヒー豆の皮及び皮並びにコーヒーを含有するコーヒー豆用物（コーヒーの含有量のいかんを問わない。）</td>
<td>－コーヒー（いつたものを除く。）</td>
<td>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:</td>
<td>Coffee, not roasted:</td>
<td>KG</td>
<td>— Not decaffeinated</td>
<td></td>
</tr>
<tr>
<td>0901.11</td>
<td>ティロ</td>
<td>－カフェインを除いてないもの</td>
<td></td>
<td></td>
<td>KG</td>
<td>— Decaffeinated</td>
<td></td>
</tr>
<tr>
<td>0901.12</td>
<td>ティロ</td>
<td>－カフェインを除いたもの</td>
<td></td>
<td></td>
<td>KG</td>
<td>— Coffee, roasted:</td>
<td></td>
</tr>
<tr>
<td>0901.21</td>
<td>ティロ</td>
<td>－コーヒー（いつたものに限る。）</td>
<td></td>
<td></td>
<td>KG</td>
<td>— Not decaffeinated</td>
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<tr>
<td>0901.22</td>
<td>ティロ</td>
<td>－カフェインを除いてないもの</td>
<td></td>
<td></td>
<td>KG</td>
<td>— Decaffeinated</td>
<td></td>
</tr>
<tr>
<td>0901.90</td>
<td>ティロ</td>
<td>－その他のもの</td>
<td></td>
<td></td>
<td>KG</td>
<td>— Other</td>
<td></td>
</tr>
<tr>
<td>09.02</td>
<td>茶（香味付けてあるかいかを問わない。）</td>
<td>茶</td>
<td>茶</td>
<td>茶</td>
<td>KG</td>
<td>Green tea (not fermented) in immediate packings of a content not exceeding 3 kg</td>
<td></td>
</tr>
<tr>
<td>0902.10</td>
<td>茶</td>
<td>－緑茶（発酵していないので、正味重量が3キログラム以下の直接包装したものに限る。）</td>
<td></td>
<td></td>
<td>KG</td>
<td>— Other green tea (not fermented)</td>
<td></td>
</tr>
<tr>
<td>0902.20</td>
<td>茶</td>
<td>－その他の緑茶（発酵していないものに限る。）</td>
<td></td>
<td></td>
<td>KG</td>
<td>— Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg</td>
<td></td>
</tr>
<tr>
<td>0902.30</td>
<td>茶</td>
<td>－紅茶及び部分的に発酵した茶（正味重量が3キログラム以下の直接包装したものに限る。）</td>
<td></td>
<td></td>
<td>KG</td>
<td>— Other black tea (fermented) and other partly fermented tea</td>
<td></td>
</tr>
<tr>
<td>09.03</td>
<td>マテ</td>
<td></td>
<td></td>
<td></td>
<td>KG</td>
<td>Maté</td>
<td></td>
</tr>
<tr>
<td>番号</td>
<td>国内 / 国外</td>
<td>品名</td>
<td>単位</td>
<td>DESCRIPTION</td>
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<td></td>
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<td>------</td>
<td>------</td>
<td>-------------</td>
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</tr>
<tr>
<td>09.04</td>
<td>NO</td>
<td>とうがらし属又はビメンタ属の果実(乾燥し、破砕し又は粉末したものに限る。)及びこしょう属のペッパー</td>
<td>KG</td>
<td>Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0904.11</td>
<td>000 1</td>
<td>とうがらし属又はビメンタ属の果実(乾燥し、破砕し又は粉末したものに限る。)及びこしょう属のペッパー</td>
<td>KG</td>
<td>— Neither crushed nor ground</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0904.12</td>
<td>000 0</td>
<td>とうがらし属又はビメンタ属の果実(乾燥し、破砕し又は粉末したものに限る。)及びこしょう属のペッパー</td>
<td>KG</td>
<td>— Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground</td>
<td></td>
<td></td>
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<tr>
<td>09.05</td>
<td>NO</td>
<td>バニラ豆</td>
<td>KG</td>
<td>Vanilla</td>
<td></td>
<td></td>
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<tr>
<td>09.06</td>
<td>NO</td>
<td>けい皮及びシナモンツリーの花</td>
<td>KG</td>
<td>Cinnamon and cinnamon-tree flowers:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0906.11</td>
<td>000 4</td>
<td>けい皮及びシナモンツリーの花</td>
<td>KG</td>
<td>— Neither crushed nor ground:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0906.19</td>
<td>000 3</td>
<td>けい皮及びシナモンツリーの花</td>
<td>KG</td>
<td>— Cinnamon (Cinnamomum zeylanicum Blume)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0906.20</td>
<td>000 2</td>
<td>けい皮及びシナモンツリーの花</td>
<td>KG</td>
<td>— Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>09.07</td>
<td>NO</td>
<td>丁子(果実、花及び花柄に限る。)</td>
<td>KG</td>
<td>Cloves (whole fruit, cloves and stems)</td>
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<td></td>
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<tr>
<td>09.08</td>
<td>NO</td>
<td>肉ずく、肉ずく花及びカルダモン類</td>
<td>KG</td>
<td>Nutmeg, mace and cardamoms:</td>
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<td></td>
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<tr>
<td>0908.10</td>
<td>000 1</td>
<td>肉ずく</td>
<td>KG</td>
<td>— Nutmeg</td>
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<td>0908.20</td>
<td>000 5</td>
<td>肉ずく花</td>
<td>KG</td>
<td>— Mace</td>
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<tr>
<td>0908.30</td>
<td>000 2</td>
<td>カルダモン類</td>
<td>KG</td>
<td>— Cardamoms</td>
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<td></td>
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<td>09.09</td>
<td>NO</td>
<td>アニス、大ういきょう、ういきょう、コリアンダー、クミン又はカラウエイの種及びジュニバーべリー</td>
<td>KG</td>
<td>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0909.10</td>
<td>000 6</td>
<td>アニス、大ういきょう、ういきょう、コリアンダー、クミン又はカラウエイの種及びジュニバーべリー</td>
<td>KG</td>
<td>— Seeds of anise or badian</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0909.20</td>
<td>000 3</td>
<td>コリアンダーの種</td>
<td>KG</td>
<td>— Seeds of coriander</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0909.30</td>
<td>000 0</td>
<td>クミンの種</td>
<td>KG</td>
<td>— Seeds of cumin</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0909.40</td>
<td>000 4</td>
<td>カラウエイの種</td>
<td>KG</td>
<td>— Seeds of caraway</td>
<td></td>
<td></td>
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<tr>
<td>0909.50</td>
<td>000 1</td>
<td>タイの種及びジュニバーべリー</td>
<td>KG</td>
<td>— Seeds of fennel; juniper berries</td>
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<tr>
<td>09.10</td>
<td>NO</td>
<td>しょうが、サフラン、うこん、タイム、月桂樹の葉、カレーソの他の香辛料</td>
<td>KG</td>
<td>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0910.00</td>
<td>000 4</td>
<td>しょうが</td>
<td>KG</td>
<td>— Ginger</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0910.20</td>
<td>000 1</td>
<td>サフラン</td>
<td>KG</td>
<td>— Saffron</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0910.30</td>
<td>000 5</td>
<td>うこん</td>
<td>KG</td>
<td>— Turmeric (curcuma)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0910.30</td>
<td>000 5</td>
<td>うこん</td>
<td>KG</td>
<td>— Other spices:</td>
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<td></td>
<td></td>
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<td>番号 NO</td>
<td>細分番号 sub. no</td>
<td>商品名品名</td>
<td>單位 UNIT</td>
<td>DESCRIPTION</td>
<td>參考</td>
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<tr>
<td>0910.91</td>
<td>000 0</td>
<td>－－この類の注1(b)の混合物</td>
<td>KG</td>
<td>－－Mixtures referred to in Note 1 (b) to this Chapter</td>
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<tr>
<td>0910.99</td>
<td>100 1</td>
<td>－－−カレー</td>
<td>KG</td>
<td>－－－Curry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0910.99</td>
<td>900 3</td>
<td>－－その他のもの</td>
<td>KG</td>
<td>－－－Other</td>
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</tbody>
</table>
Chapter 21 Miscellaneous edible preparations

Notes.
1. 'This Chapter does not cover:
(a) Mixed vegetables of heading 07.12;
(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
(c) Flavoured tea (heading 09.02);
(d) Spices or other products of headings 09.04 to 09.10;
(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
(g) Prepared enzymes of heading 35.07.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

<table>
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<tr>
<th>番号 NO</th>
<th>細分番号 sub. no</th>
<th>品名</th>
<th>単位 UNIT</th>
<th>DESCRIPTION</th>
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<tr>
<td>21.01</td>
<td></td>
<td>コーヒー, 茶或鷹のエキス、エッセス及濃縮液並びにこれらをもとにした製品.</td>
<td>KG</td>
<td>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</td>
</tr>
<tr>
<td>2101.11</td>
<td>100 3</td>
<td>エキス、エッセス及濃縮液</td>
<td>KG</td>
<td>— Extracts, essences and concentrates, of coffee, tea or maté;</td>
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<tr>
<td>2101.12</td>
<td>900 5</td>
<td>その他のもの</td>
<td>KG</td>
<td>— Other</td>
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<tr>
<td>2101.20</td>
<td>000 0</td>
<td>エッセス及濃縮液</td>
<td>KG</td>
<td>— Preparations with a basis of extracts, essences or concentrates or with a basis of coffee</td>
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<tr>
<td>2101.20</td>
<td>000 6</td>
<td>茶或鷹のエキス、エッセス及濃縮液並びにこれらをもとにした製品</td>
<td>KG</td>
<td>— Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté</td>
</tr>
<tr>
<td>2101.30</td>
<td>000 3</td>
<td>チョコレートのコーヒー代用物</td>
<td>KG</td>
<td>— Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</td>
</tr>
<tr>
<td>NO</td>
<td>品名</td>
<td>単位</td>
<td>DESCRIPTION</td>
<td></td>
</tr>
<tr>
<td>----</td>
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<td></td>
</tr>
<tr>
<td>21.02</td>
<td>酵母（活性のものであるかないかを問わない）及びその他の単細胞微生物（生きていないものに限るものとし、第30.02項のワクチンを除く）並びに調製したベーキングパウダー</td>
<td>KG</td>
<td>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:</td>
<td></td>
</tr>
<tr>
<td>2102.10</td>
<td>000 0</td>
<td>酵母（活性のものに限る）</td>
<td>KG</td>
<td>Active yeasts</td>
</tr>
<tr>
<td>2102.20</td>
<td>000 4</td>
<td>酵母（不活性のものに限る）及びその他の単細胞微生物（生きていないものに限る）</td>
<td>KG</td>
<td>Inactive yeasts: other single-cell micro-organisms, dead</td>
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<td>2102.30</td>
<td>000 1</td>
<td>調製したベーキングパウダー</td>
<td>KG</td>
<td>Prepared baking powders</td>
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<td>21.03</td>
<td>ソース、ソース用の調製品、混合調味料、マスタードの粉及びミール並びに調製したマスタード</td>
<td></td>
<td>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</td>
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</tr>
<tr>
<td>2103.10</td>
<td>000 5</td>
<td>醤油</td>
<td>L</td>
<td>Soya sauce</td>
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<td>2103.20</td>
<td>000 2</td>
<td>トマトケチャップその他のトマトソース</td>
<td>KG</td>
<td>Tomato ketchup and other tomato sauces</td>
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<td>2103.30</td>
<td>000 6</td>
<td>マスタードの粉及びミール並びに調製したマスタード</td>
<td>KG</td>
<td>Mustard flour and meal and prepared mustard</td>
</tr>
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<td>2103.90</td>
<td></td>
<td>その他のもの</td>
<td></td>
<td>Other:</td>
</tr>
<tr>
<td>100 4</td>
<td>味噌</td>
<td>KG</td>
<td>Miso (bean paste)</td>
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</tr>
<tr>
<td>900 6</td>
<td></td>
<td>その他のもの</td>
<td>KG</td>
<td>Other</td>
</tr>
<tr>
<td>21.04</td>
<td>スープ、ブロス、スープ用又はブロス用の調製品及び均質混合調製食品</td>
<td></td>
<td>Soups and broths and preparations therefor; homogenised composite food preparations:</td>
<td></td>
</tr>
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<td>2104.10</td>
<td>000 3</td>
<td>スープ、ブロス及びスープ用又はブロス用の調製品</td>
<td>KG</td>
<td>Soups and broths and preparations therefor</td>
</tr>
<tr>
<td>2104.20</td>
<td>000 0</td>
<td>均質混合調製食品</td>
<td>KG</td>
<td>Homogenised composite food preparations</td>
</tr>
<tr>
<td>21.05</td>
<td>アイスクリームその他の氷菓（ココアを含有するかしないかを問わない）</td>
<td>KG</td>
<td>Ice cream and other edible ice, whether or not containing cocoa</td>
<td></td>
</tr>
<tr>
<td>21.06</td>
<td>調製食品品（他に該当するものを除く）</td>
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<td>Food preparations not elsewhere specified or included:</td>
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<tr>
<td>2106.10</td>
<td>000 6</td>
<td>たんぱく質濃縮物及び繊維状にしたたんぱく質系物質</td>
<td>KG</td>
<td>Protein concentrates and textured protein substances</td>
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<tr>
<td>2106.90</td>
<td></td>
<td>その他のもの</td>
<td>KG</td>
<td>Other:</td>
</tr>
<tr>
<td>100 5</td>
<td>焼きのり及び味つけのり</td>
<td>KG</td>
<td>Edible dried lavers, roasted or seasoned</td>
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</tr>
<tr>
<td>900 0</td>
<td></td>
<td>その他のもの</td>
<td>KG</td>
<td>Other</td>
</tr>
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</table>
Chapter 12  Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

<table>
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<td>12.01</td>
<td>Soya beans, whether or not broken:</td>
<td>Rate of Duty</td>
</tr>
<tr>
<td></td>
<td></td>
<td>MT</td>
</tr>
<tr>
<td></td>
<td></td>
<td>MT, Other</td>
</tr>
<tr>
<td>010 2</td>
<td>Soybeans (unbroken, unsplit, or unskinned)</td>
<td>Free</td>
</tr>
<tr>
<td>090 5</td>
<td>Soybeans (broken, unbroken, or unskinned)</td>
<td>(Free)</td>
</tr>
</tbody>
</table>

Notes:
1. Heading 12.07 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesame seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Vicia faba) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:
(a) Leguminous vegetables or sweet corn (Chapter 7);
(b) Spices or other products of Chapter 9;
(c) Cereals (Chapter 10); or
(d) Products of headings 12.01 to 12.07 or 12.11.

4. Heading 12.11 applies, inter alia, to the following plants or parts thereof: basil, borago, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:
(a) Medicaments of Chapter 30;
(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
(a) Dead single-cell micro-organisms of heading 21.02;
(b) Cultures of micro-organisms of heading 30.02; or
(c) Fertilizers of heading 31.01 or 31.05.

Subheading Note.
1. For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Rate of Duty</th>
<th>Unit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.02</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</td>
<td>726 yen/kg</td>
<td>Free</td>
<td>In shell:</td>
</tr>
<tr>
<td>1202.10</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</td>
<td>726 yen/kg</td>
<td>Free</td>
<td>In shell:</td>
</tr>
<tr>
<td>091 1</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</td>
<td>617 yen/kg</td>
<td>Free</td>
<td>Other</td>
</tr>
<tr>
<td>1202.20</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</td>
<td>726 yen/kg</td>
<td>Free</td>
<td>Shelled, whether or not broken:</td>
</tr>
<tr>
<td>1203.00</td>
<td>Copra</td>
<td>None</td>
<td>Free</td>
<td>MT</td>
</tr>
<tr>
<td>1204.00</td>
<td>Linseed, whether or not broken</td>
<td>None</td>
<td>Free</td>
<td>MT</td>
</tr>
<tr>
<td>1205.10</td>
<td>Rape or colza seeds, whether or not broken</td>
<td>None</td>
<td>Free</td>
<td>MT</td>
</tr>
<tr>
<td>1206.00</td>
<td>Sunflower seeds, whether or not broken</td>
<td>None</td>
<td>Free</td>
<td>MT</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Rate of Duty</th>
<th>Unit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.02</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</td>
<td>726 yen/kg</td>
<td>Free</td>
<td>In shell:</td>
</tr>
<tr>
<td>1202.10</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</td>
<td>726 yen/kg</td>
<td>Free</td>
<td>In shell:</td>
</tr>
<tr>
<td>091 1</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</td>
<td>617 yen/kg</td>
<td>Free</td>
<td>Other</td>
</tr>
<tr>
<td>1202.20</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</td>
<td>726 yen/kg</td>
<td>Free</td>
<td>Shelled, whether or not broken:</td>
</tr>
<tr>
<td>1203.00</td>
<td>Copra</td>
<td>None</td>
<td>Free</td>
<td>MT</td>
</tr>
<tr>
<td>1204.00</td>
<td>Linseed, whether or not broken</td>
<td>None</td>
<td>Free</td>
<td>MT</td>
</tr>
<tr>
<td>1205.10</td>
<td>Rape or colza seeds, whether or not broken</td>
<td>None</td>
<td>Free</td>
<td>MT</td>
</tr>
<tr>
<td>1206.00</td>
<td>Sunflower seeds, whether or not broken</td>
<td>None</td>
<td>Free</td>
<td>MT</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
<td>Tax Rate</td>
<td>Unit</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-------------</td>
<td>----------</td>
<td>------</td>
<td></td>
</tr>
<tr>
<td>12.07</td>
<td>Other oil seeds and oleaginous fruits, whether or not broken:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.07.20002</td>
<td>Cotton seeds</td>
<td>Free (Free)</td>
<td>MT</td>
<td></td>
</tr>
<tr>
<td>12.07.40003</td>
<td>Sesamum seeds</td>
<td>Free (Free)</td>
<td>MT</td>
<td></td>
</tr>
<tr>
<td>12.07.50000</td>
<td>Mustard seeds</td>
<td>Free (Free)</td>
<td>MT</td>
<td></td>
</tr>
<tr>
<td>12.07.91001</td>
<td>Poppy seeds</td>
<td>Free (Free)</td>
<td>MT</td>
<td></td>
</tr>
<tr>
<td>12.07.99000</td>
<td>Other</td>
<td>Free</td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>12.08</td>
<td>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.08.10003</td>
<td>Of soya beans</td>
<td>7%</td>
<td>MT</td>
<td></td>
</tr>
<tr>
<td>12.08.90000</td>
<td>Other</td>
<td>7%</td>
<td>MT</td>
<td></td>
</tr>
<tr>
<td>12.09</td>
<td>Seeds, fruit and spores, of a kind used for sowing:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.09.10001</td>
<td>Sugar beet seed</td>
<td>Free (Free)</td>
<td>KG</td>
<td></td>
</tr>
<tr>
<td>12.09.21004</td>
<td>Lucerne (alfalfa) seed</td>
<td>Free (Free)</td>
<td>KG</td>
<td></td>
</tr>
<tr>
<td>12.09.22003</td>
<td>Clover (Trifolium spp.) seed</td>
<td>Free (Free)</td>
<td>KG</td>
<td></td>
</tr>
<tr>
<td>12.09.23002</td>
<td>Fescue seed</td>
<td>Free (Free)</td>
<td>KG</td>
<td></td>
</tr>
<tr>
<td>12.09.24001</td>
<td>Kentucky blue grass (Poa pratensis L.) seed</td>
<td>Free (Free)</td>
<td>KG</td>
<td></td>
</tr>
<tr>
<td>12.09.25000</td>
<td>Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed</td>
<td>Free (Free)</td>
<td>KG</td>
<td></td>
</tr>
<tr>
<td>12.09.29000</td>
<td>Other</td>
<td>Free</td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>番号</td>
<td>税率</td>
<td>品名</td>
<td>単位</td>
<td>説明</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>010 6</td>
<td>（無税）</td>
<td>テモキセの種</td>
<td>KG</td>
<td>Timothy grass seed</td>
</tr>
<tr>
<td>000 2</td>
<td>（無税）</td>
<td>その他のもの</td>
<td>KG</td>
<td>Other</td>
</tr>
<tr>
<td>1209.30 000 2</td>
<td>（無税）</td>
<td>圖芸用草花の種</td>
<td>KG</td>
<td>Seeds of herbaceous plants cultivated principally for their flowers</td>
</tr>
<tr>
<td>1209.61 000</td>
<td>（無税）</td>
<td>その他のもの</td>
<td>KG</td>
<td>Other: Vegetable seeds:</td>
</tr>
<tr>
<td>1209.91 000 3</td>
<td>（無税）</td>
<td>野菜の種</td>
<td>KG</td>
<td>Radish seed</td>
</tr>
<tr>
<td>1209.99 000 3</td>
<td>（無税）</td>
<td>その他のもの</td>
<td>KG</td>
<td>Other</td>
</tr>
<tr>
<td>12.10 000 6</td>
<td>5%</td>
<td>ホップ（粉砕し、粉状にし又はポートレット状にしたもの）</td>
<td>KG</td>
<td>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:</td>
</tr>
<tr>
<td>12.10 000 6</td>
<td>4.3%</td>
<td>ホップ（粉砕し、粉状にし又はポートレット状にしたもの）</td>
<td>KG</td>
<td>Hop cones, neither ground nor powdered nor in the form of pellets</td>
</tr>
<tr>
<td>12.10 000 6</td>
<td>3%</td>
<td>ホップ</td>
<td>KG</td>
<td>Hop cones</td>
</tr>
<tr>
<td>12.11 000 1</td>
<td>5%</td>
<td>おたねにんじん</td>
<td>KG</td>
<td>Ginseng roots</td>
</tr>
<tr>
<td>12.11 000 5</td>
<td>無税</td>
<td>コカ葉</td>
<td>KG</td>
<td>Coca leaf</td>
</tr>
<tr>
<td>12.40 000 2</td>
<td>5%</td>
<td>けしごら</td>
<td>KG</td>
<td>Poppy straw</td>
</tr>
<tr>
<td>12.40 000 2</td>
<td>3%</td>
<td>その他のもの</td>
<td>KG</td>
<td>Other:</td>
</tr>
<tr>
<td>12.50 000</td>
<td>無税</td>
<td>1.ヤボランギ類、パチュリ類、センタナ類、ウワルサ類、ホミフ、クベバ、コロシント実、コルヒクム、トンカ豆、ストロファニツクス、ブラウンゴブシリウムの種、ナナ叢、コンマジグッ、ガスカラサグダ、ツタ、ルド、ゲンチアナ類、セネナ葉、ジラ、オマギ、コロンボ、シラ、ヤラバ類、デリス類、インドネリバ類、モク、白及、キューベ、セメンジナ、その他のサントニン採取用のもの、麻黄、沈香、桜花、大黄及び甘草</td>
<td>KG</td>
<td>1. Jaborandi leaves, patchouli leaves, senna leaves, bear berry leaves, nux vomica, cubebs, colocoly mpu, colchicum seeds, tonka beans, strophanthus seeds, seeds of Plantago psyllium, cinchona bark, condurango bark, cascara sagrada, ipecac root, gentian root, senega root, polygala, nard or spika nard, calumba root, squill, jalap root, derris root, Indian serpentine root, aristolochia root, bletilla root, cube root, wormseed, similar vegetable products of a kind used for extracting santonin, ephedra (ma-huang), aloes wood, sophora flower, rhubarb and liquorice roots:</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
<td>Unit</td>
<td>Rate of Duty</td>
<td>General</td>
</tr>
<tr>
<td>-----</td>
<td>-------------</td>
<td>------</td>
<td>--------------</td>
<td>---------</td>
</tr>
<tr>
<td>(1211.90) 110 6</td>
<td>Wormseed and similar vegetable products of a kind used for extracting santonin, ephedra (ma-huang) and aloes wood</td>
<td>KG</td>
<td>(無税)</td>
<td>(Free)</td>
</tr>
<tr>
<td>120 2</td>
<td>Liquorice roots</td>
<td>KG</td>
<td>(無税)</td>
<td>(Free)</td>
</tr>
<tr>
<td>190 2</td>
<td></td>
<td>KG</td>
<td>(無税)</td>
<td>(Free)</td>
</tr>
<tr>
<td>700 1</td>
<td>2 Pyrethrum</td>
<td>KG</td>
<td>14%</td>
<td>12%</td>
</tr>
<tr>
<td>600 6</td>
<td>3 Cannabis plant</td>
<td>KG</td>
<td>5%</td>
<td>3%</td>
</tr>
<tr>
<td>910 1</td>
<td></td>
<td>KG</td>
<td>2.5%</td>
<td></td>
</tr>
<tr>
<td>920 4</td>
<td></td>
<td>KG</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>990 4</td>
<td></td>
<td>KG</td>
<td>2.5%</td>
<td></td>
</tr>
<tr>
<td>12.12</td>
<td>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1212.20</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>110 4</td>
<td>1 Edible seaweeds and other algae, fresh, chilled, frozen or dried:</td>
<td>TH</td>
<td>1.50円</td>
<td>1枚/ (yen)/ (piece)</td>
</tr>
<tr>
<td>120 0</td>
<td>(1) Formed into rectangular (including square) papery sheets not more than 430cm2/piece</td>
<td>KG</td>
<td>40%</td>
<td></td>
</tr>
<tr>
<td>131 4</td>
<td>2 Porphyra spp. and other seaweeds mixed with Porphyra spp. other than those specified in (1) above</td>
<td>KG</td>
<td>10.5%</td>
<td>8%</td>
</tr>
<tr>
<td>133 6</td>
<td>3 Other:</td>
<td>KG</td>
<td>Dried</td>
<td></td>
</tr>
<tr>
<td>110 6</td>
<td>1 Edible seaweeds and other algae, fresh, chilled, frozen or dried:</td>
<td>KG</td>
<td>15%</td>
<td></td>
</tr>
<tr>
<td>120 4</td>
<td>2 Porphyra spp. and other seaweeds mixed with Porphyra spp. other than those specified in (1) above</td>
<td>KG</td>
<td>10.5%</td>
<td>8%</td>
</tr>
<tr>
<td>131 4</td>
<td>3 Other:</td>
<td>KG</td>
<td>Dried</td>
<td></td>
</tr>
<tr>
<td>133 6</td>
<td>4 Other:</td>
<td>KG</td>
<td>Dried</td>
<td></td>
</tr>
</tbody>
</table>