1204: Duty Rates for Major Products
(As of April 1, 2023)

| Category | Item | Duty rate |
| :---: | :---: | :---: |
| Clothing | Fur coats (Chapter 43) <br> Fabric coats, jackets, trousers, skirts (Chapter 61, 62) <br> Shirts, vests (Chapter 61, 62) <br> Swimwear (Chapter 61, 62) <br> Ties (fabric) (Chapter 62) <br> Scarves (fabric) (Chapter 61, 62) | $20 \%$ $8.4--12.8 \%$ $7.4^{--10.9 \%}$ $8.4^{-10.9 \%}$ $8.4^{-13} 13.4 \%$ $4.4-9.1 \%$ |
| Handbags | Handbags of leather, composition leather, sheeting of plastics or textile materials (Chapter 42) | 8-16\% |
| Accessories | Articles of gold, silver, platinum and precious stones (Chapter 71) | 5.2--5.4\% |
| Watches | Watches and other clocks (Chapter 91) | Free |
| Machinery and electrical equipments | Personal computers (Chapter 84) <br> Digital cameras and video camera recorders (Chapter 85) | Free <br> Free |
| Musical instruments | Pianos, string instruments and wind instruments (Chapter 92) | Free |
| Recorded materials | Blu-ray Disc, CD (Chapter 85) <br> Books and magazines (Chapter 49) | Free Free |
| Printed matters | Music, posters, reproduction paintings and catalogues (Chapter 49) | Free |
| Works of art | Paintings by hand, engravings and sculptures (Chapter 97) | Free |
| Cosmetics | Perfumes, cologne, lipsticks, manicure preparations, skin lotions (Chapter 33) Bath soaps (Chapter 34) | Free <br> Free |
| Toys | Toys, including dolls (Chapter 95) | Free |
| Sporting goods <br> Leisure goods | Motor cars, motorcycles (Chapter 87) <br> Motorboats, yachts, canoes (Chapter 89) <br> Snow-ski equipment, golf clubs (Chapter 95) <br> Fishing tackle (Chapter 95) | Free <br> Free <br> Free <br> 3.2\% |


| Category | Item | Duty rate |
| :---: | :---: | :---: |
| Footwear | With uppers of leather, with uppers of leather in part (Chapter 64) | 30\% or 4,300yen/pair, whichever is higher. |
| Furniture | Seats, furniture (for office, kitchen or bedroom) (Chapter 94) | Free |
| Floor coverings | Carpet (cotton, wool and man-made textile materials) (Chapter 57) | 6.3--8.4\% |
| Kitchenware, household articles | Plastics (Chapter 39) Ceramic (Chapter 69) Glass (Chapter 70) Stainless steel(Chapter 73) | Free--3.9\% |
| Bedclothes | Blankets and bed linen (Chapter 63) <br> Mattress, quilts and eiderdowns (Chapter 94) | 3.2--10.9\% |
| Beverages | Tea (oolong tea, black tea) (Chapter 9) Coffee (Chapter 9) <br> Mineral waters (Chapter 22) <br> Soft drinks (Chapter 22) | $\begin{gathered} 3--17 \% \\ \text { Free--12\% } \\ 3 \% \\ 9.6-13.4 \% \\ \hline \end{gathered}$ |
| Liquor | Beer, whisky, brandy and liqueurs (Chapter 22) <br> Wine (Chapter 22) | Free 45--182yen/l |
| Confectionery | Chocolate confectionery (Chapter 18)  <br> Sugar confectionery, including white  <br> chocolate (Chapter 17)  <br> Cookies, biscuits (Chapter 19)  <br> Ice cream (Chapter 21)  | $10 \%$ $24--25 \%$ $13--20.4 \%$ $21-29.8 \%$ |
| Preparations of meat, of fish or of shellfish | Sausages (Chapter 16) <br> Canned fish (Chapter 16) <br> Canned crab (Chapter 16) | $\begin{gathered} 10 \% \\ 9.6 \% \\ 5 \% \end{gathered}$ |
| Cheese | Cheese (Chapter 4) | 22.4-40\% |
| Tobacco | Tobacco (Chapter 24) | Free--29.8\% |
| Animal feed | Animal feed (Chapter 23) | Free-36 yen/kg |

Note: This table shows duty rates of typical commodities in which individual importers are highly interested. Since duty rates and Chapter numbers may be significantly different by countries, materials of goods, extent of processing, and usage, this table may not necessarily be applied without modification. Please use this table only for reference purposes.

For any inquiries in regard to the tariff rate of the goods which you plan to import, please contact the local Customs Appraiser. Code No. 1202 "Advance Ruling on Tariff Classification".

