

<b>Tariff Heading</b>	<b>Description</b>
<a href="#">2701</a>	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2701					Coal; briquettes, ovoids and similar solid fuels manufactured from coal: (See note 1)				
270111					Coal, whether or not pulverised, but not agglomerated:				
270111	000	5		MT	Anthracite	Free	(Free)		
270112					Bituminous coal:	Free			
270112					Containing not more than 8% of ash calculated on the dry weight		(Free)		
270112	011	1		MT	Coking coal, heavy				
270112	019	2		MT	Other				
270112					Other		(Free)		
270112	091	4		MT	Coking coal, heavy				
270112	092	5		MT	Other coking coal				
270112	099	5		MT	Other				
270119					Other coal:	Free			
270119	010	0		MT	Containing not more than 8% of ash calculated on the dry weight		(Free)		
270119	090	3		MT	Other		(Free)		
270120	000	3		MT	Briquettes, ovoids and similar solid fuels manufactured from coal	4.6%	3.9%	Free	
Notes					1. Petroleum and Coal Tax Law 230yen/MT				

<b>Tariff Heading</b>	<b>Description</b>
<a href="#">2702</a>	Lignite, whether or not agglomerated, excluding jet

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2702					Lignite, whether or not agglomerated, excluding jet:				
270210	000	4		MT	Lignite, whether or not pulverised, but not agglomerated	Free	(Free)		
270220	000	1		MT	Agglomerated lignite	Free	(Free)		

<b>Tariff Heading</b>	<b>Description</b>
<a href="#">2703</a>	Peat (including peat litter), whether or not agglomerated (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2703									
270300	000	5		MT	Peat (including peat litter), whether or not agglomerated (See note 1)	Free	(Free)		
Notes					1. Plant Quarantine Law				

<b>Tariff Heading</b>	<b>Description</b>
	Coke and semi-coke of coal, of lignite or

<a href="#">2704</a>	of peat, whether or not agglomerated; retort carbon
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HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2704									
270400					Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon				
270400	010	6		MT	1 Coke and semi-coke	3.2%	(3.2%)	Free	
270400	020	2		KG	2 Retort carbon	Free	(Free)		

<b>Tariff Heading</b>	<b>Description</b>
<a href="#">2705</a>	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2705									
270500	000	1		MT	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons (See note 1)	Free	(Free)		
Notes					1. High Pressure Gas Safety Law				

<b>Tariff Heading</b>	<b>Description</b>
<a href="#">2706</a>	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2706									
270600	000	6		KG	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	Free	(Free)		

<b>Tariff Heading</b>	<b>Description</b>
<a href="#">2707</a>	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents: (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2707					Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents: (See note 1)				
270710	000	1		KG	Benzol (benzene)	Free	(Free)		
270720	000	5		KG	Toluol (toluene)	Free	(Free)		
270730	000	2		KG	Xylol (xylenes)	Free	(Free)		
270740	000	6		KG	Naphthalene	3%	2.5%	Free	
270750					Other aromatic hydrocarbon mixtures of which 65% or more by volume(including losses) distils at 250? by the ASTM D 86 method	Free	(Free)		

270750	010 6	KG	Of a specific gravity of not more than 0.83 at 15? of temperature		
270750	090 2	KG	Of a specific gravity of more than 0.83 at 15? of temperature		
270760	000 0	KG	Phenols	Free	(Free)
270791			Other:		
270791	000 4	KG	Creosote oils	Free	(Free)
270799			Other	Free	
270799	010 6	KG	Of a specific gravity of not more than 0.83 at 15? of temperature		(Free)
270799	090 2	KG	Of a specific gravity of more than 0.83 at 15? of temperature		(Free)
Notes	1. Poisonous and Deleterious Substance Control Law(Phenol, Toluene, Cresol, Xylene)Law Concerning Screening of Chemical Substances and Regulation of their Manufacture, etc.Petroleum Stockpiling Law				

<b>Tariff Heading</b>	<b>Description</b>
<a href="#">2708</a>	Pitch and pitch coke, obtained from coal tar or from other mineral tars

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2708					Pitch and pitch coke, obtained from coal tar or from other mineral tars:				
270810	000 6		MT		Pitch	Free	(Free)		
270820	000 3		MT		Pitch coke	Free	(Free)		

<b>Tariff Heading</b>	<b>Description</b>
<a href="#">2709</a>	Petroleum oils and oils obtained from bituminous minerals, crude (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2709									
270900					Petroleum oils and oils obtained from bituminous minerals, crude (See note 1)	(Free)			
270900	010 &		KL	KG	*[1] Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order				\$50 yen/kl
270900	090 6		KL	KG	*[2] Other				170 yen/kl
Notes	1. Petroleum and Coal Tax Law 2,040yen/klPetroleum Stockpiling Law								

<b>Tariff Heading</b>	<b>Description</b>
<a href="#">2710</a>	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2710					Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils				
271011					Petroleum oils and oils obtained from bituminous minerals (other than crude)				

and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: (See note 1)

271011				Light oils and preparations (See note 2)				
271011				1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:				
271011				(1) Petroleum spirits:				
271011				A Mixed alkylenes with a very low degree of polymerisation:				
271011	111 0	KL	KG	(a) Tripropylene	Free	(Free)		
271011	119 1	KL	KG	(b) Other	2.6%	2.2%	?Free	
271011	120 2	KL	KG	B Of which the fraction 5% to 95% by volume including distillation loss distils 5% within not more than 2?, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerisation		3.9%	?Free	
271011				C Other:				
271011				(a) For aviation use, including products not containing antiknock preparations	(3,020 yen/kl)			
271011	131 6	KL	KG	*[1] Of a specific gravity not more than 0.8017 at 15?		(3,033 yen/kl)		2,069 yen/kl
271011	132 0	KL	KG	*[2] Other				2,336 yen/kl
271011				(b) Other	(1,830 yen/kl)			
271011	181 0	KL	KG	*[1] Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order				\$9 yen/kl
271011				*[2] Other				1,386 yen/kl
271011	137 5	KL	KG	Intended for use as fuels for motor vehicles				
271011	139 0	KL	KG	Other				
271011				(2) Kerosenes:				
271011	141 2	KL	KG	A Mixed alkylenes with a very low degree of polymerisation	3%	2.5%	?Free	
271011				B Other	(1,760 yen/kl)			
271011	142 3	KL	KG	*[1] Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)				Free
271011				*[2] Other				
271011	144 5	KL	KG	*[i] Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order				\$26 yen/kl
271011				*[ii] Other				564 yen/kl
271011	143 4	KL	KG	Intended for use as fuels for jet engines				
271011	149 3	KL	KG	Other				
271011				(3) Gas oils	(1,640 yen/kl)			
271011	151 5	KL	KG	*[1] Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order				\$25 yen/kl
271011	159 6	KL	KG	*[2] Other				1,257 yen/kl
271011				2 Other	3.9%	3.3%	Free	

271011	291 5	KL	KG	Of a specific gravity not more than 0.8494 at 15?			
271011				Other:			
271011	293 0	KL	KG	Lubricating preparations, in liquid			
271011	299 6	KL	KG	Other			
271019				Other: (See note 3)			
271019				1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:			
271019				(1) Kerosenes			
271019	141 1	KL	KG	A Mixed alkylenes with a very low degree of polymerisation	3%	2.5%	?Free
271019				B Other	(1,760 yen/kl)		
271019	142 2	KL	KG	*[1] Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)			Free
271019				*[2] Other			
271019	144 4	KL	KG	*[i] Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order			\$26 yen/kl
271019				*[ii] Other			564 yen/kl
271019	143 3	KL	KG	Intended for use as fuels for jet engines			
271019	149 2	KL	KG	Other			
271019				(2) Gas oils	(1,640 yen/kl)		
271019	151 4	KL	KG	*[1] Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order			\$25 yen/kl
271019	159 5	KL	KG	*[2] Other			1,257 yen/kl
271019				(3) Heavy fuel oils and raw oils:			
271019				A Of a specific gravity not more than 0.9037 at 15?:	(600 yen/kl)		
271019				*[1] Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the Customs.			\$170 yen/kl
271019	161 0	KL	KG	Heavy fuel oils			
271019	162 1	KL	KG	Raw oils			
271019				*[2] Other:			
271019				*[i] Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15centigrade and a flash point not exceeding 130centigrade when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order:			\$Free
271019	163 2	KL	KG	Heavy fuel oils			
271019	164 3	KL	KG	Raw oils			
271019				*[ii] Containing by weight 0.3% or less of sulphur:			2,593 yen/kl
271019	165 4	KL	KG	Heavy fuel oils			
271019	166 5	KL	KG	Raw oils			
271019				*[iii] Other:			3,306 yen/kl

271019	167 6	KL	KG	Heavy fuel oils				
271019	169 1	KL	KG	Raw oils				
271019				B Of a specific gravity more than 0.9037:		(390 yen/kl)		
271019				*[1] Intended for use as raw materials in refining including those manufactured from the oil under the supervision of the Customs:				\$170 yen/kl
271019	171 3	KL	KG	Heavy fuel oils				
271019	172 4	KL	KG	Raw oils				
271019				*[2] Other				
271019				*[i] Containing by weight 0.3% or less of sulphur:				2,376 yen/kl
271019	173 5	KL	KG	Heavy fuel oils				
271019	174 6	KL	KG	Raw Oils				
271019				*[ii] Other				3,202 yen/kl
271019	175 0	KL	KG	Heavy fuel oils				
271019	179 4	KL	KG	Raw oils				
271019				(4) Lubricating oils, including liquid paraffin				
271019				A Of a specific gravity not more than 0.8494 at 15centigrade; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15centigrade.	4.6%	3.9%		?Free
271019	188 6	KL	KG	Of a specific gravity not more than 0.8494 at 15?				
271019				Other				
271019	193 4	KL	KG	Liquid paraffin				
271019	194 5	KL	KG	Cutting oils, insulating oils and aviation lubricating oils				
271019	195 6	KL	KG	Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating				
271019	196 0	KL	KG	B Other	9.6%	7.9%		?Free
271019	199 3	KL	KG	(5) Other	4.8%	3.9%		?Free
271019				2 Other:	3.9%	3.3%		Free
271019	210 0	KL	KG	Greases				
271019				Other:				
271019	291 4	KL	KG	Of a specific gravity not more than 0.8494 at 15?				
271019				Other:				
271019	293 6	KL	KG	Lubricating preparations, in liquid				
271019	299 5	KL	KG	Other				
271091				Waste oils:				
271091	000 5	KL	KG	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) (See note 4)	Free			(Free)
271099	000 4	KL	KG	Other (See note 5)	Free			(Free)

Notes	<p>1. Pharmaceutical Affair's Law(Liquid paraffin)Petroleum and Coal Tax Law 2,040yen/klTaxation Law for special Measures (Gasolene Tax Law (Gasolene))48,600 yen/kl(from 12/1/93 to 3/31/2008)Taxation Law for Special Measures (Local Road Tax Law (Gasolene))5,200 yen/kl(from 12/1/93 to 3/31/2008)Petroleum Stockpiling LawLaw Concerning Screening of Chemical Substances and Regulation of their Manufacture, etc.</p> <p>2. ex 2710.11 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval</p> <p>3. ex 2710.19 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval</p> <p>4. 2710.91 Specified in the Law Concerning the control of transfrontier movements of wastes destined for recovery operations, Waste Management and Public Cleansing Law: Item 2 Approval</p> <p>5. 2710.99 Specified in the Law Concerning the control of transfrontier movements of wastes destined for recovery operations, Waste Management and Public Cleansing Law: Item 2 Approval</p>
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Tariff Heading	Description
<a href="#">2711</a>	Petroleum gases and other gaseous hydrocarbons: (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2711					Petroleum gases and other gaseous hydrocarbons: (See note 1)				
271111					Liquefied:				
271111	000	6		MT	Natural gas	Free	(Free)		
271112					Propane:	Free	(Free)		
271112	010	1		MT	Intended for use in manufacturing ammonia, 2-ethylhexyl alcohol, ethylenic hydrocarbons or maleic anhydride				
271112	020	4		MT	Other				
271113					Butanes:	Free	(Free)		
271113	010	0		MT	Intended for use in manufacturing ammonia, 2-ethylhexyl alcohol, ethylenic hydrocarbons or maleic anhydride				
271113	020	3		MT	Other				
271114					Ethylene, propylene, butylene and butadiene				
271114	010	6		MT	1 Ethylene	930 yen/MT	624 yen/MT	?Free	
271114	020	2		MT	2 Propylene, butylene and butadiene	Free	(Free)		
271119					Other:				
271119	010	1		MT	1 Petroleum gases	Free	(Free)		
271119	020	4		MT	2 Other	5%	4.1%	?Free	
271121					In gaseous state:				
271121	000	3		MT	Natural gas	5%	4.1%	?Free	
271129	000	2		MT	Other	5%	4.1%	?Free	
Notes					1. High pressure Gas Safety LawPetroleum and Coal Tax Law (Natural gas) 840yen/MTPetroleum and Coal Tax Law (Gaseous hydrocarbons (excluding natural gas)) 800yen/MTLiquefied Petroleum Gas Tax Law (LPG in containers for motor vehicles) 17.50 yen/kg				

Tariff Heading	Description
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<a href="#">2712</a>	Petroleum jelly; paraffin wax, micro- crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: (See note 1)
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HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2712					Petroleum jelly; paraffin wax, micro- crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: (See note 1)				
271210	000	5		KG	Petroleum jelly	3%	2.5%	Free	
271220	000	2		KG	Paraffin wax containing by weight less than 0.75% of oil	3.2%	2.7%	Free	
271290	000	2		KG	Other	3.2%	2.7%	Free	
Notes					1. Pharmaceutical Affair's Law(Vaseline)				

Tariff Heading	Description
<a href="#">2713</a>	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2713					Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: (See note 1)				
271311					Petroleum coke:				
271311	000	2		MT	Not calcined	Free	(Free)		
271312	000	1		MT	Calcined	Free	(Free)		
271320	000	0		MT	Petroleum bitumen	Free	(Free)		
271390					Other residues of petroleum oils or of oils obtained from bituminous minerals:				
271390	100	2		MT	1 Extracts of a pour point not exceeding 35?, derived from the treatment of lubricating oils with solvents	4.6%	3.9%	Free	
271390	200	4		MT	2 Other	Free	(Free)		
Notes					1. ex 27.13 Specified in the Low Concerning the control of transfrontier movements of wastes destined for recovery operations:Item 2 Approval				

Tariff Heading	Description
<a href="#">2714</a>	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2714					Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:				
271410	000	1		MT	Bituminous or oil shale and tar sands	Free	(Free)		
271490	000	5		MT	Other	Free	(Free)		

Tariff Heading	Description
<a href="#">2715</a>	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen,



on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
2715									
271500	000	2		MT	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) (See note 1)	Free	(Free)		
Notes					1. Law Concerning Screening of Chemical Substances and Regulation of their Manufacture, etc.				