

ジェトロ「ビジネス短信」添付資料

表 2019 年度予算で PAL が新たに免税、もしくは減税された品目

★免税対象品目（HS コード 1214 および 4902 は 2019 年 3 月 6 日より適用、8464 は 2019 年 9 月 1 日より適用）

I. H.S. Heading	II. H.S. Code	III. Description	IV. Present Rate	V. Proposed Rate
12.14		Swedes, Mangolds, fodder roots, hay, lupine, vetches and similar forage products, whether or not in the form of pellets		
	1214.10	Lucerne (alfalfa) meal and pellets	7.5%	Exempt
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.		
	4902.10	Appearing at least four times a week:		
	4902.10.11	Containing information of the running of the race horses or greyhound races or race meeting	7.5%	Exempt
	4902.10.19	Other	7.5%	Exempt
	4902.10.91	Publications containing information of the running of the race horses or greyhound races or race meeting	7.5%	Exempt
	4902.10.99	Other	7.5%	Exempt
	4902.90.11	Containing information of the running of the race horses or greyhound races or race meeting		Exempt
	4902.90.19	Other	7.5%	Exempt
		Publications containing information of the running of race horses or greyhound races or race meeting	7.5%	Exempt
		Other	7.5%	Exempt
84.64		Machine-tools for working stone, ceramic, concrete, asbestos-cement or like mineral materials or for cold working glass		
	8464.10	Sawing machines	7.5%	Exempt
	8464.20	Grinding or polishing machines	7.5%	Exempt
	8464.90	Other	7.5%	Exempt

表 2019 年度予算で PAL が新たに免税、もしくは減税された品目

★HS コード 84 類と 85 類以外の減税対象品目（2019 年 3 月 6 日より適用）

I. H.S. Heading	II. H.S. Code	III. Description	IV. Previous Rate	V. Concessionary rate
07.12		Dried Vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
	0712.20	Onions	7.5%	2.5%
		Other vegetables; mixtures of vegetables;		
	0712.90.10	Garlic	7.5%	2.5%
29.03		Halogenated derivatives of hydrocarbon.		
	2903.39	Other	7.5%	2.5%
	2903.39.11	Trifluoromethane (HFC-23)	7.5%	2.5%
	2903.39.12	Difluoromethane (HFC-32)	7.5%	2.5%
	2903.39.13	Fluoromethane (HFC-41), 1, 2-difluoroethane (HFC- 152a)	7.5%	2.5%
	2903.39.14	Pentafluoroethane(HFC-125), 1, 1-trifluoroethane (HFC-152)and 1, 1-difluoroethane (HFC-143)	7.5%	2.5%
	2903.39.15	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	7.5%	2.5%
	2903.39.16	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea) 1,1,1,2,2,3-hexafluoropropane (HFC-36cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-245ca)	7.5%	2.5%
	2903.39.17	1,1,1,3,3-Pentafluoropropane (HFC-245fa)and 1,1,2,2,3- Pentafluoropropane (HFC-245ca)	7.5%	2.5%
	2903.39.18	1,1,1,3,3,-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	7.5%	2.5%
	2903.39.19	Other	7.5%	2.5%
		2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-heafluoro-2-butene (HFO-1336mzz)	7.5%	2.5%
	2903.39.29	Other		
	2903.39.31	Methyl bromide (bromomethane)	7.5%	2.5%
	2903.39.39	Other		
78.01		Unwrought lead		
	7801.10	Refined lead	7.5%	2.5%

ジェトロ「ビジネス短信」添付資料

表 2019 年度予算で PAL が新たに免税、もしくは減税された品目

★7.5%から 2.5%へ減税される HS コード 84 類一覧（2019 年 9 月 1 日より適用）

84021100	84122900	84199000	84264900	84389000	84561200	84642000
84021900	84123100	84209100	84269100	84392000	84562000	84649000
84022000	84123900	84209900	84269900	84393000	84563000	84651000
84031000	84128000	84211100	84271000	84399900	84564000	84652000
84039000	84129000	84211200	84279010	84401000	84565000	84659100
84041000	84141000	84211910	84279090	84411000	84569000	84659200
84042000	84142000	84211990	84282000	84412000	84571000	84659300
84049000	84144000	84212110	84283200	84413000	84573000	84659400
84051000	84145100	84212200	84283300	84414000	84581100	84659500
84059000	84145900	84212910	84283900	84418000	84581900	84659600
84068200	84146000	84212990	84284000	84419000	84589100	84659900
84069000	84161000	84213100	84286000	84423000	84589900	84661000
84071000	84162000	84213900	84289000	84425000	84592900	84662000
84072100	84163000	84219100	84291100	84433210	84594100	84663000
84072900	84169000	84219910	84291900	84433230	84595900	84669100
84073120	84181010	84219920	84292000	84433290	84596100	84669200
84073190	84182110	84219990	84294000	84433910	84596900	84669300
84073220	84182910	84221900	84301000	84433920	84597000	84669400
84073290	84182930	84229000	84303900	84433110	84602200	84671100
84073320	84182990	84241000	84306100	84433930	84602300	84671900
84073390	84183010	84242000	84306900	84433990	84602400	84672100
84073490	84183030	84243000	84311000	84439100	84602900	84672200
84079010	84183090	84244100	84312000	84439910	84603900	84672900
84079090	84184010	84244900	84313100	84439920	84609000	84678100
84081000	84184030	84248200	84313900	84484900	84615000	84678900
84082010	84184090	84248900	84314100	84485900	84619000	84679100
84082090	84185010	84249000	84314200	84490000	84621000	84679200
84089010	84186910	84251100	84314300	84531000	84622100	84679900
84089090	84186930	84251900	84329090	84532000	84622900	84682000
84099110	84186950	84253100	84331900	84538000	84623100	84688000

ジェトロ「ビジネス短信」添付資料

表 2019 年度予算で PAL が新たに免税、もしくは減税された品目

84099190	84186970	84253900	84335900	84539000	84623900	84689000
84101100	84189190	84254100	84339090	84542000	84624100	84702100
84101200	84191100	84254200	84351000	84543000	84624900	84702900
84101300	84191900	84254900	84362900	84549000	84629100	84705000
84109000	84192000	84261100	84369900	84551000	84629900	84709000
84111100	84193200	84261200	84379000	84552100	84631000	84713010
84111200	84193900	84261900	84382000	84552200	84632000	84714110
84112100	84195000	84262000	84383000	84553000	84633000	84714910
84119900	84196000	84263000	84384000	84561100	84639000	84715010
84122100	84198100	84264100	84385000	84551000	84641000	84716000
84718000	84762900	84797100	84805000	84818060	84829900	84862000
84719000	84768900	84797900	84806000	84819010	84831000	84863000
84721000	84769000	84798100	84807100	84819020	84832000	84864000
84723000	84781000	84798910	84811000	84819030	84833000	84869000
84732100	84789000	84798930	84812000	84819090	84834000	84871000
84732900	84791000	84798940	84813000	84821000	84835000	84879000
84733010	84792010	84799000	84814000	84822000	84836000	
84734090	84792090	84801000	84818010	84823000	84839000	
84735090	84793000	84802000	84818020	848824000	84841000	
84752900	84794000	84803000	84818030	84825000	84842000	
84759000	84795000	84804100	84818040	84828000	84849000	
84762100	84796000	84804900	84818050	84829100	84861000	

★7.5%から 2.5%へ減税される HS コード 85 類一覧（2019 年 6 月 1 日より適用）

85011010	85042230	85071090	85163300	85287330	85359000	85423900
85013190	85042390	85072000	85167100	85287390	85391000	85429000
85013200	85043110	85073000	85167200	85301000	85392100	85432000
85013300	85043190	85074000	85167910	85308000	85392200	85437020
85013400	85043210	85075000	85168000	85309000	85392900	85437090
85014010	85043290	85076000	85169010	85311000	85393110	85439000
85014020	85043310	85078000	85169090	85312000	85393190	85452000
85014090	85043390	85079000	85255000	85318010	85393200	85459000
85015110	85043410	85141000	85256000	85318090	85393900	85461000
85015190	85043490	85142000	85261000	85319000	85394100	85462000
85015210	85044010	85143000	85269100	85321010	85394900	85469000
85015290	85044030	85144000	85269200	85321090	85395000	85471000
85015300	85045010	85149000	85271900	85322290	85399000	85472000
85022000	85045090	85151100	85272900	85322590	85401110	85479000
85023100	85049010	85152100	85279900	85322990	85401190	85481010

ジェトロ「ビジネス短信」添付資料

表 2019 年度予算で PAL が新たに免税、もしくは減税された品目

85023900	85049090	85152900	85284200	85323090	85401210	85481020
85030010	85051100	85153100	85284990	85329090	85401290	85489000
85030020	85051900	85153900	85285200	85332900	85407100	
85030090	85052000	85158000	85285990	85334000	85408100	
85041010	85059000	85159000	85286200	85340000	85408900	
85041090	85061010	85161000	85286900	85351000	85412900	
85042110	85061090	85162100	85287110	85352100	85413000	
85042190	85065000	85162900	85287190	85352900	85423100	
85042210	85068000	85163100	85287239	85353000	85423200	
85042220	85069000	85163200	85287249	85354000	85423300	

(出所) 2019 年度予算