

表 製造業者が表示した小売価格が課税対象となる品目 (財政法別表3)

No.	品目	1969年関税法 別表1での 関税分類番号 (HSコード)
1	Fruit juices and vegetable juices	20.09
2	Ice Cream.	2105
3	Aerated waters or beverages	それぞれの該当番号
4	Syrups and squashes.	それぞれの該当番号
5	Cigarettes.	2402.2
6	Toilet Soap	3401.1100 および 3401.2000
7	Detergents	3402.2000
8	Shampoo	3305.1000
9	Toothpaste	3306.1010
10	Shaving Cream	3307.1000
11	Perfumery and Cosmetics	上4桁が 33.03 および 33.04 である品目
12	Tea	上4桁が 09.02 である品目
13	Powder Drinks	21.06
14	Milky drinks	21.06.9090
15	Toilet paper and Tissue paper	4818.1000、4818.2000
16	Spices sold in retail packing bearing brand names and rademarks	09.04、09.06、09.08、09.10
17	Shoe polish and shoe cream	3405.101
18	Fertilizers	それぞれの該当番号
19	Cement sold in retail packing	それぞれの該当番号
20	Mineral / bottled water	それぞれの該当番号
21	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, electric fans, electric irons, washing machines and telephone sets	それぞれの該当番号
22	Household gas appliances, including cooking range, ovens, geysers and gas heaters	それぞれの該当番号
23	Foam or spring mattresses and other foam products for household use	それぞれの該当番号
24	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing	それぞれの該当番号
25	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids sold in retail packing	それぞれの該当番号
26	Storage batteries excluding those sold to automotive manufacturers or assemblers	それぞれの該当番号
27	Tyres and tubes excluding those sold to automotive manufacturers or assemblers	それぞれの該当番号
28	Motorcycles	それぞれの該当番号
29	Auto rickshaws	それぞれの該当番号
30	Biscuits in retail packing with brand name	それぞれの該当番号
31	Tiles	それぞれの該当番号
32	Auto-parts, in retail packing, excluding those sold to automotive manufacturers or assemblers	それぞれの該当番号

(注) 1～20は売上税法別表3、21～32は財政法から抜粋。

(出所) 売上税法、財政法からジェトロ作成