### PART 3

## Tariff elimination and reduction - Japan

### **SECTION A**

# Notes for the Schedule of Japan

- 1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of Japan in Section D apply:
  - (a) in addition to customs duties on originating goods classified under the tariff lines which are not listed in the Schedule of Japan, customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and these goods shall be duty-free as from the date of entry into force of this Agreement;
  - (b) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated as follows:
    - (i) the customs duties shall be reduced by 75 per cent of the base rate on the date of entry into force of this Agreement; and
    - (ii) these goods shall be duty-free as from 1 April of the second year;
  - (c) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated as follows:
    - (i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B5\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 52 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B5\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 70 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B5\*\*\*" shall remain at the base rate until 31 March of the third year, and these goods shall be duty-free as from 1 April of the fourth year;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B5\*\*\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 15 per cent *ad valorem* and 24 yen per kilogramme on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (h) customs duties on originating goods classified under the tariff lines indicated with "B5\*\*\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 21 per cent *ad valorem* and 24 yen per kilogramme on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (i) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (j) customs duties on originating goods classified under the tariff lines indicated with "B7\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 50 per cent of the base rate, and further reduced by two sevenths of that resulting rate, on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B7\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by one third of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the seventh year;
- (m) customs duties on originating goods classified under the tariff lines indicated with "B9\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 1.7 per cent *ad valorem* on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in seven equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the eighth year;
- (n) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by three elevenths of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;
- (o) customs duties on originating goods classified under the tariff lines indicated with "B10\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 60 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;
- (p) customs duties on originating goods classified under the tariff lines indicated with "B10\*\*" shall be:
  - (i) from the date of entry into force of this Agreement until 31 March of the eighth year, the difference between:

- (A) the sum of:
  - (1) the value per kilogramme obtained by multiplying the value for customs duty per kilogramme by a Coefficient which shall be the difference between 100 per cent plus the rate set out in Column 3 of the table below and the value obtained by dividing the value per kilogramme set out in Column 2 of the table below by 897.59 yen per kilogramme; and
  - (2) the value per kilogramme set out in Column 2 of the table below; and

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	231.13	3.2
2	192.75	2.7
3	154.38	2.2
4	128.65	1.8
5	102.91	1.4
6	77.19	1.1
7	51.46	0.7
8	25.72	0.3

- (B) the value for customs duty per kilogramme; and
- (ii) zero, as from 1 April of the ninth year;
- (q) customs duties on originating goods classified under the tariff lines indicated with"B10\*\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced to:
    - (A) 3.3 per cent *ad valorem* for the first year;
    - (B) 2.7 per cent ad valorem for the second year; and
    - (C) 2.2 per cent ad valorem for the third year; and

- (ii) the customs duties shall be eliminated from the level in subparagraph (i)(C) in six equal annual instalments beginning on 1 April of the fourth year, and these goods shall be duty-free as from 1 April of the ninth year;
- (r) customs duties on originating goods classified under the tariff lines indicated with "B10\*\*\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 25 per cent of the base rate, and further reduced by 20 per cent of that resulting rate, on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;
- (s) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by three thirteenths of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;
- (t) customs duties on originating goods classified under the tariff lines indicated with "B12\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by seven twelfths of the base rate on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;
- (u) customs duties on originating goods classified under the tariff lines indicated with "B12\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the fourth year; and
  - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in seven equal annual instalments beginning on 1 April of the fifth year, and these goods shall be duty-free as from 1 April of the 11th year;
- (v) customs duties on originating goods classified under the tariff lines indicated with "B12\*\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the fourth year;
  - (iii) the customs duties shall be reduced by 25 per cent of the base rate from the level set out in subparagraph (ii) on 1 April of the fifth year;
  - (iv) the customs duties shall remain at the level set out in subparagraph (iii) until 31 March of the 10th year; and

- (v) the customs duties shall be eliminated, and these goods shall be duty-free as from 1 April of the 11th year;
- (w) customs duties on originating goods classified under the tariff lines indicated with "B13" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by three fourteenths of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 11 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 12th year;
- (x) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by three sixteenths of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 13 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 14th year;
- (y) customs duties on originating goods classified under the tariff lines indicated with "B15\*" shall be:
  - (i) from the date of entry into force of this Agreement until 31 March of the 13th year, the lesser of:
    - (A) the difference between the value for customs duty per each and the value per each obtained by multiplying 20,400.55 yen per each by 100 per cent plus the rate set out in Column 3 of the table below; and
    - (B) the value per each set out in Column 2 of the table below; and

1	2	3
Year	Value per each (yen)	Rate (%)
1	15,850.25	6.9
2	14,631.00	6.3
3	13,411.75	5.8
4	12,192.50	5.3
5	10,973.25	4.7
6	9,754.00	4.2
7	8,534.75	3.7
8	7,315.50	3.1
9	6,096.25	2.6
10	4,877.00	2.1
11	3,657.75	1.5
12	2,438.50	1.0
13	1,219.25	0.5

- (ii) zero, as from 1 April of the 14th year;
- (z) customs duties on originating goods classified under the tariff lines indicated with "B20\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by twelve fifty-fifths of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 20 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in 10 equal annual instalments beginning on 1 April of the 10th year, and these goods shall be duty-free as from 1 April of the 19th year;

- (aa) customs duties on originating goods classified under the tariff lines indicated with "R1" shall be reduced as follows:
  - (i) the customs duties shall be reduced to:
    - (A) 25.8 per cent ad valorem for the first year;
    - (B) 25.0 per cent *ad valorem* for the second year;
    - (C) 24.2 per cent *ad valorem* for the third year;
    - (D) 23.3 per cent ad valorem for the fourth year;
    - (E) 22.5 per cent *ad valorem* for the fifth year;
    - (F) 21.7 per cent *ad valorem* for the sixth year;
    - (G) 20.8 per cent *ad valorem* for the seventh year; and
    - (H) 20.0 per cent ad valorem for the eighth year;
  - (ii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (i)(H) in six equal annual instalments beginning on 1 April of the ninth year; and
  - (iii) the customs duties shall remain at 9 per cent ad valorem from the 14th year;
- (bb) customs duties on originating goods classified under the tariff lines indicated with "R2" shall be the lesser of:
  - (i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 393 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

(ii) the value per kilogramme set out in Column 2 of the table below:

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	93.75	1.7
2	93.75	1.4
3	52.50	1.2
4	49.50	0.9
5	46.50	0.7
6	43.50	0.4
7	40.50	0.2
8 and thereafter	37.50	0

- (cc) customs duties on originating goods classified under the tariff lines indicated with "R3" shall be the lesser of:
  - (i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 524 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and
  - (ii) the value per kilogramme set out in Column 2 of the table below:

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	125	1.7
2	125	1.4
3	70	1.2
4	66	0.9
5	62	0.7
6	58	0.4
7	54	0.2
8 and thereafter	50	0

- (dd) customs duties on originating goods classified under the tariff lines indicated with "R4" shall be reduced as follows:
  - (i) the customs duties shall be reduced to:
    - (A) 34.8 per cent *ad valorem* for the first year;
    - (B) 32.7 per cent *ad valorem* for the second year;
    - (C) 30.6 per cent *ad valorem* for the third year;
    - (D) 28.4 per cent ad valorem for the fourth year;
    - (E) 26.3 per cent *ad valorem* for the fifth year;
    - (F) 24.2 per cent *ad valorem* for the sixth year;
    - (G) 22.1 per cent *ad valorem* for the seventh year; and
    - (H) 20.0 per cent ad valorem for the eighth year;
  - (ii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (i)(H) in six equal annual instalments beginning on 1 April of the ninth year; and
  - (iii) the customs duties shall remain at 9 per cent ad valorem from the 14th year;
- (ee) customs duties on originating goods classified under the tariff lines indicated with "R5" shall be reduced as follows:
  - (i) the customs duties shall be reduced by three twenty-seconds of the base rate on the date of entry into force of this Agreement;

- (ii) the customs duties shall be reduced to 50 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (ff) customs duties on originating goods classified under the tariff lines indicated with "R6" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 50 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (gg) customs duties on originating goods classified under the tariff lines indicated with "R7" shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
- (hh) customs duties on originating goods classified under the tariff lines indicated with "R8" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 12.5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 75 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and

- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (ii) customs duties on originating goods classified under the tariff lines indicated with "R9" shall be reduced as follows:
  - (i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	48.30	159.60
2	33.73	111.47
3	19.17	63.33
4	4.60	15.20

- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the fourth year;
- (jj) customs duties on originating goods classified under the tariff lines indicated with "R10" shall be reduced as follows:
  - (i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	51.98	171.15
2	36.30	119.53
3	20.62	67.92
4	4.95	16.30

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the fourth year;

- (kk) customs duties on originating goods classified under the tariff lines indicated with "R11" shall be reduced as follows:
  - (i) the customs duties shall be reduced to 30.1 per cent *ad valorem* and 34.40 yen per kilogramme on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 10.5 per cent *ad valorem* and 12 yen per kilogramme from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (ll) customs duties on originating goods classified under the tariff lines indicated with "R12" shall be reduced as follows:
  - (i) the customs duties shall be reduced to 21.5 per cent *ad valorem* and 34.40 yen per kilogramme on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 7.5 per cent *ad valorem* and 12 yen per kilogramme from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (mm) customs duties on originating goods classified under the tariff lines indicated with "R13" shall be reduced by 15 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
- (nn) customs duties on originating goods classified under the tariff lines indicated with"R14" shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;

- (oo) customs duties on originating goods classified under the tariff lines indicated with "R15" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 7.5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 85 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (pp) customs duties on originating goods classified under the tariff lines indicated with "R16" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be reduced to 50 per cent of the base rate on 1 April of the second year and shall remain at that level thereafter;
- (qq) customs duties on originating goods classified under the tariff lines indicated with "R17" shall be reduced as follows:
  - (i) the customs duties shall be reduced by nine forty-fourths of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 25 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and

- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (rr) customs duties on originating goods classified under the tariff lines indicated with "R18" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 90 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (ss) customs duties on originating goods classified under the tariff lines indicated with "R19" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 25 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (tt) customs duties on originating goods classified under the tariff lines indicated with "R20" shall be reduced as follows:

- (i) the customs duties shall be reduced by 30 per cent of the base rate on the date of entry into force of this Agreement;
- (ii) the customs duties shall be reduced to 40 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (uu) customs duties on originating goods classified under the tariff lines indicated with "R21" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 31.5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 37 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (vv) customs duties on originating goods classified under the tariff lines indicated with "R22" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 33.3 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 33.4 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and

- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (ww) customs duties on originating goods classified under the tariff lines indicated with "R23" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 33.5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 33 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (xx) customs duties on originating goods classified under the tariff lines indicated with "PIC" shall be governed by the terms set out in Section B;
- (yy) customs duties on originating goods classified under the tariff lines indicated with "Xb" shall be excluded from any commitment of tariff elimination or reduction, and remain at the base rate;
- (zz) originating goods classified under the tariff lines indicated with "Xq1", for which tariff rate quotas are set out in Japan's Schedule to the WTO Agreement, shall be excluded from any tariff commitment under this Agreement;
- (aaa) originating goods classified under the tariff lines indicated with "Xq2", for which tariff rate quotas are set out by relevant cabinet orders of Japan, shall be excluded from any tariff commitment under this Agreement; and
- (bbb) originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in paragraph 1 of Part 1 and subparagraphs (a) to (yy).

- 2. Originating goods classified under the tariff lines indicated with "SG-n" in Column "Note" in the Schedule of Japan shall be subject to the provisions of Section C.
- 3. The treatment of originating goods classified under the tariff lines indicated with "S" in Column "Note" in the Schedule of Japan shall be subject to review pursuant to subparagraph 3(a) and paragraph 4 of Article 2.8.
- 4. Paragraph 6 of Part 1 shall not be applied to the case of customs duties on originating goods classified under the tariff lines 210610.219 and 210690.283.

### **SECTION B**

Scheme for the application of preferential tariff treatment for certain originating goods

### **SUB-SECTION 1**

#### Notes for Section B

- 1. For the purposes of subparagraph 1(xx) of Section A, customs duties on originating goods classified under the tariff lines indicated with "PIC-n" in Column "Note" in the Schedule of Japan shall be governed by the terms applicable to those originating goods, as set out in this Section, beginning on the date of entry into force of this Agreement.
- 2. No later than a month after the end of each particular year, the Ministry of Agriculture, Forestry and Fisheries of Japan (hereinafter referred to in this Section as "MAFF"), or its successor, shall issue a certificate for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2 which were released in that particular year prior to import permission in accordance with the laws and regulations of Japan (hereinafter referred to in this Section as "UK-Japan Preferential Import Certificate"), following an application by an importer for a UK-Japan Preferential Import Certificate.
- 3. Where the importer makes a claim for preferential tariff treatment as defined in Article 3.1 for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2, that importer is required to submit the UK-Japan Preferential Import Certificate to the customs authority of Japan prior to import permission. The procedure for submission of UK-Japan Preferential Import Certificates to the customs authority of Japan shall be promptly made publicly available.

- 4. UK-Japan Preferential Import Certificates shall be submitted by the importer to the customs authority of Japan on or before the following 30 June after the end of each particular year and shall be deemed to have been submitted at the time of import declaration.
- 5. With regard to the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2, the aggregate quantity of such originating goods for which UK-Japan Preferential Import Certificates shall be made available to the importers by MAFF, or its successor, for each particular year shall be the difference between the aggregate quota quantity of the corresponding goods set out in Section B of Part 3 of Annex 2-A to the EU-Japan EPA and the quota quantity confirmed by MAFF, or its successor, to have been utilised by the importer for such corresponding goods under the EU-Japan EPA, in that particular year.<sup>1</sup>
- 6. Where the total quantity requested in applications for UK-Japan Preferential Import
  Certificates for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section
  2 exceeds the aggregate quantity referred to in paragraph 5, MAFF, or its successor, shall
  prioritise those applications submitted on the basis of the order of the dates of approval of
  release of such originating goods and shall issue UK-Japan Preferential Import Certificates to
  the extent that the quantity of such originating goods for which UK-Japan Preferential Import
  Certificates are issued reaches the aggregate quantity referred to in paragraph 5. MAFF, or its
  successor, shall make publicly available the latest date of the approval of release of such
  originating goods for which the UK-Japan Preferential Import Certificate was issued to an
  importer. MAFF, or its successor, shall also make publicly available the aggregate quantity
  referred to in paragraph 5, the total quantity requested in applications for UK-Japan
  Preferential Import Certificates and the quantity of such originating goods for which UKJapan Preferential Import Certificates are issued.
- 7. With regard to UK-Japan Preferential Import Certificates, MAFF, or its successor, shall promptly make publicly available, through its ministerial ordinances and notifications, the following:

For greater certainty, the aggregate quantity referred to in this paragraph for a particular year shall be calculated for each of paragraphs 1 to 10 of Sub-Section 2.

- (a) the template and the form of application; and
- (b) the procedure for application and issuance.
- 8. The descriptions of product or products set out in each of paragraphs 1 to 10 of Sub-Section 2 are not necessarily exhaustive. These descriptions are inserted for convenience of reference to assist users in understanding this Section and shall not alter or supersede the coverage for the relevant tariff lines covered by each of those paragraphs.

### **SUB-SECTION 2**

Preferential tariff treatment for certain originating goods

## 1. Wheat products

- (a) With respect to originating goods classified under the tariff lines 190410.221, 190420.221, 190430.010, 190490.210 and 210690.214 indicated with "PIC-1" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (c).
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

(c) With regard to the importation under subparagraph (a), a simultaneous buy-sell (hereinafter referred to in this Section as "SBS") mechanism shall be used by MAFF, or its successor, as a State Trading Enterprise. Japan may collect the import mark-up for goods imported under subparagraph (a). The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

# 2. Mixes and doughs and cake mixes

- (a) With respect to originating goods classified under the tariff lines 190120.222, 190120.232, 190120.235 and 190120.243 indicated with "PIC-2" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

### 3. Food preparations made primarily of wheat

- (a) With respect to originating goods classified under the tariff lines 190190.242, 190190.247, 190190.252 and 190190.267 indicated with "PIC-3" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

# 4. Food preparations of barley

- (a) With respect to originating goods classified under the tariff lines 190120.141, 190190.161, 190420.231, 190490.310 and 210690.216 indicated with "PIC-4" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (c).
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.
- (c) With regard to the importation under subparagraph (a), an SBS mechanism shall be used by MAFF, or its successor, as a State Trading Enterprise. Japan may collect the import mark-up for goods imported under subparagraph (a). The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

### 5. Coffee, tea mixes, food preparations and doughs

- (a) With respect to originating goods classified under the tariff lines 170290.219, 190120.239, 190190.217, 190190.248, 190190.253, 210112.110, 210112.246, 210120.246, 210690.251, 210690.271, 210690.272 and 210690.281 indicated with "PIC-5" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

### 6. Food preparations

- (a) With respect to originating goods classified under the tariff line 210690.590 indicated with "PIC-6" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.
- 7. Food preparations containing more than 50 per cent of sucrose, and cocoa powder
  - (a) With respect to originating goods classified under the tariff lines 170113.000, 170114.190, 200540.190, 200551.190, 200599.119, 210690.282 and 210690.510 indicated with "PIC-7" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
  - (b) With respect to originating goods classified under the tariff lines 190190.219 and 210690.284 indicated with "PIC-7" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be reduced as follows:

Year	Rate of customs duties
	(%)
1	26.5
2	25.4
3	24.3
4	23.3
5	22.2
6	21.1
7	20.0
8	18.9
9	17.9
For the 10th year and for each su	bsequent year, the customs duties shall

(c) With respect to originating goods classified under the tariff line 180610.100 indicated with "PIC-7" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be reduced as follows:

remain at 17.9%.

Rate of customs duties
(%)
25.7
24.3
23.0
21.6
20.3
18.9
17.6
16.2
14.9

(d) The originating goods referred to in subparagraphs (a) to (c), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

## 8. Food preparations containing cocoa

remain at 10.7%.

(a) With respect to originating goods classified under the tariff line 180620.290 indicated with "PIC-8" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be reduced as follows:

Year	Rate of customs duties
	(%)
1	18.4
2	17.4
3	16.5
4	15.5
5	14.5
6	13.6
7	12.6
8	11.6
9	10.7
For the 10th year and for each sul	osequent year, the customs duties shall

(b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

- 9. Food preparations containing cocoa (for the preparation of chocolate)
  - (a) With respect to originating goods classified under the tariff line 180620.290 indicated with "PIC-9" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free, provided that the quantity of such originating goods for which the UK-Japan Preferential Import Certificate is issued for each application made by the importer shall not exceed the limit of three multiplied by the quantity of the milk powder, specified in the application, produced from domestic milk and used by that importer for the production of chocolate in Japan.
  - (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

### 10. Cheeses

(a) With respect to originating goods classified under the tariff line 040610.020 indicated with "PIC-10" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be eliminated as follows:

Year	Rate of customs duties
	(%)
1	18.2
2	16.8
3	15.4
4	14.0
5	12.6
6	11.2
7	9.8
8	8.4
9	7.0
10	5.6
11	4.2
12	2.8
13	1.4
14	0.0
For the 15th year and for e	ach subsequent year, the customs duties shall

For the 15th year and for each subsequent year, the customs duties shall remain at zero.

(b) With respect to originating goods classified under the tariff lines 040610.090, 040640.090 and 040690.090 indicated with "PIC-10" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be eliminated as follows:

Year	Rate of customs duties
1001	(%)
1	24.2
2	22.4
3	20.5
4	18.6
5	16.8
6	14.9
7	13.0
8	11.2
9	9.3
10	7.5
11	5.6
12	3.7
13	1.9
14	0.0
For the 15th year and for e	ach subsequent year, the customs duties shall

For the 15th year and for each subsequent year, the customs duties shall remain at zero.

(c) With respect to originating goods classified under the tariff lines 040620.100 and 040630.000 indicated with "PIC-10" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be eliminated as follows:

Year	Rate of customs duties
	(%)
1	32.5
2	30.0
3	27.5
4	25.0
5	22.5
6	20.0
7	17.5
8	15.0
9	12.5
10	10.0
11	7.5
12	5.0
13	2.5
14	0.0
For the 15th year and for ea	ach subsequent year, the customs duties shall

For the 15th year and for each subsequent year, the customs duties shall remain at zero.

(d) The originating goods referred to in subparagraphs (a) to (c), released in the particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

### SECTION C

## Agricultural safeguard measures

### SUB-SECTION 1

### Notes for Section C

- 1. This Section sets out:
  - (a) the originating agricultural goods that may be subject to agricultural safeguard measures pursuant to paragraph 2 of Section A;
  - (b) the trigger levels for applying such measures; and
  - (c) the maximum rate of customs duty that may be applied in each year for each such good.
- 2. Notwithstanding Article 2.8, Japan may apply an agricultural safeguard measure to the originating agricultural goods classified under the tariff lines indicated with "SG1\*", "SG1\*\*", "SG2", "SG3", "SG4\*", "SG4\*\*", "SG5" or "SG6" in Column "Note" in the Schedule of Japan. Japan may apply such measure only under the conditions set out in this Section and only in accordance with the terms set out in this Section.
- 3. If the conditions set out in this Section are satisfied, Japan may, as an agricultural safeguard measure, increase the rate of customs duty on such an originating agricultural good to a level not exceeding the lesser of:
  - (a) the most-favoured-nation applied rate of customs duty in effect at the time of the application of the agricultural safeguard measure;
  - (b) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement; and

- (c) the rate of customs duty set out in this Section.
- 4. Japan shall implement any agricultural safeguard measure in a transparent manner. Japan shall, within 60 days of the date of imposing the agricultural safeguard measure, notify the United Kingdom thereof in writing and provide the United Kingdom with relevant data concerning the measure. Japan shall, on written request of the United Kingdom, respond to specific questions from, and provide information to, the United Kingdom, including by email, teleconference, video-conference and in person, regarding the application of the measure.
- 5. For greater certainty, no agricultural safeguard measure may be applied or maintained on or after the date on which the rate of customs duty referred to in subparagraph 3(c) is zero.
- 6. For the purposes of this Section:
  - (a) "fiscal year" means a Japanese fiscal year beginning on 1 April and ending on the following 31 March; and
  - (b) "quarter" means a period:
    - (i) from 1 April until 30 June;
    - (ii) from 1 July until 30 September;
    - (iii) from 1 October until 31 December; or
    - (iv) from 1 January until 31 March.

#### **SUB-SECTION 2**

## Agricultural safeguard measure for beef

- 1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG1\*" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1\* goods") and the originating agricultural goods classified under the tariff lines indicated with "SG1\*\*" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1\*\* goods"), Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG1\*" and "SG1\*\*" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 2 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
  - (a) 45,056 metric tonnes for the first year;
  - (b) 45,833 metric tonnes for the second year;
  - (c) 46,611 metric tonnes for the third year;
  - (d) 47,389 metric tonnes for the fourth year;
  - (e) 48,167 metric tonnes for the fifth year;
  - (f) 48,944 metric tonnes for the sixth year;
  - (g) 49,722 metric tonnes for the seventh year;
  - (h) 50,500 metric tonnes for the eighth year;

- (i) from the ninth year until the 13th year, for each year, the trigger level of the previous year plus 385 metric tonnes; and
- (j) from the 14th year, for each year, the trigger level of the previous year plus 770 metric tonnes.
- 2. (a) For SG1\* goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
  - (i) 38.5 per cent for the first year;
  - (ii) 30.0 per cent from the second year until the eighth year;
  - (iii) 20.0 per cent from the ninth year until the 12th year;
  - (iv) 18.0 per cent for the 13th year; and
  - (v) from the 14th year:
    - (A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or
    - (B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.
  - (b) For SG1\*\* goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
    - (i) 38.5 per cent for the first year;
    - (ii) 32.7 per cent for the second year;
    - (iii) 30.6 per cent for the third year;

- (iv) 30.0 per cent from the fourth year until the eighth year;
- (v) 20.0 per cent from the ninth year until the 12th year;
- (vi) 18.0 per cent for the 13th year; and
- (vii) from the 14th year:
  - (A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or
  - (B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.
- (c) If the condition set out in paragraph 1 is satisfied in one year and, as a result thereof, an agricultural safeguard measure is in effect during the following year pursuant to subparagraph 3(b) or (c), the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 for the purpose of that agricultural safeguard measure shall, for the duration of that measure, be set at the level applicable for the year in which the condition set out in paragraph 1 was satisfied.
- 3. An agricultural safeguard measure referred to in paragraph 1 may be maintained:
  - (a) if the aggregate volume of imports referred to in paragraph 1 in any fiscal year exceeds the trigger level set out in paragraph 1 on or before 31 January, until the end of that fiscal year;
  - (b) if the aggregate volume of imports referred to in paragraph 1 in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of February, for a period of 45 days beginning on the date of the application of the agricultural safeguard measure; and

- (c) if the aggregate volume of imports referred to in paragraph 1 in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of March, for a period of 30 days beginning on the date of the application of the agricultural safeguard measure.
- 4. (a) For the purposes of this Sub-Section, the period during which an agricultural safeguard measure may be maintained shall commence no later than the day following the fifth business day after the end of the publication period referred to in subparagraph (c) in which the condition set out in paragraph 1 is satisfied.
  - (b) For the purposes of this Sub-Section, as an exceptional measure taken for the implementation of this Sub-Section, the customs authority of Japan shall, no later than five business days after the end of each publication period, publish the aggregate volume of imports referred to in paragraph 1 between:
    - (i) the beginning of the fiscal year and the end of the publication period; and
    - (ii) from the ninth year until the 13th year, the beginning of the quarter and the end of the publication period.
  - (c) For the purposes of this Sub-Section, "publication period" means:
    - (i) the period from the first day of each month until the 10th day of that month;
    - (ii) the period from the 11th day of each month until the 20th day of that month; and
    - (iii) the period from the 21st day of each month until the final day of that month.

- 5. (a) Notwithstanding paragraph 1, if, during any year from the ninth year until the 13th year, the aggregate volume of imports referred to in paragraph 1 in any quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may increase the rates of customs duties on SG1\* goods and SG1\*\* goods from the United Kingdom in accordance with paragraph 3 of Sub-Section 1 for a period of 90 days. The 90 day period shall commence no later than the day following the fifth business day after the end of the publication period in which the aggregate volume of imports referred to in paragraph 1 in the quarter exceeded the quarterly safeguard trigger volume. The rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1, if the condition set out in this paragraph is satisfied, shall be:
  - (i) 20.0 per cent from the ninth year until the 12th year; and
  - (ii) 18.0 per cent for the 13th year.
  - (b) For the purposes of this paragraph, the "quarterly safeguard trigger volume" means 117 per cent of one fourth of the trigger level set out in subparagraph 1(i) for the respective year.
  - (c) Notwithstanding paragraph 1, if, during any year from the ninth year until the 13th year, the aggregate volume of imports referred to in paragraph 1 exceeds the trigger level set out in subparagraph 1(i) for the respective year, at the same time as the aggregate volume of imports referred to in paragraph 1 in the quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may maintain an agricultural safeguard measure under this Sub-Section until the later of the end of the 90 day period provided for in subparagraph (a) or the end of the periods provided for in paragraph 3.
- 6. If the agricultural safeguard measure under Sub-Section 2 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA ceases to be applied in accordance with paragraph 6 of that Sub-Section, Japan shall not thereafter apply an agricultural safeguard measure under this Sub-Section.

- 7. Notwithstanding paragraph 1, if the importation into Japan from the United Kingdom of SG1\* goods and SG1\*\* goods has been wholly or substantially suspended for more than 36 months due to sanitary concerns, Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the United Kingdom for 48 months after the whole or substantial lifting of the suspension. If the importation from the United Kingdom of such goods had been suspended, and a natural disaster, such as severe drought, disrupts the recovery of the production of such goods in the United Kingdom, the period in which Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the United Kingdom shall be 60 months.
- 8. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for SG1\* goods and SG1\*\* goods for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

## Agricultural safeguard measure for pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG2" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG2 goods"), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:

- (a) in the first year and the second year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods only if the aggregate volume of imports of SG2 goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG2" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 3 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA (hereinafter referred to in this Sub-Section as "aggregate volume of imports of SG2 goods and their corresponding goods from the European Union"), for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years;
- (b) in the third year and the fourth year:
  - (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price<sup>1</sup> for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; or
  - (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds:
    - (A) 63,000 metric tonnes for the third year; and

For the purposes of subparagraphs (b) and (c), "threshold price" means:

<sup>(</sup>a) 399 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093; and

<sup>(</sup>b) 299.25 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030.

- (B) 71,400 metric tonnes for the fourth year; and
- (c) from the fifth year until the ninth year:
  - (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds 119 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; or
  - (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds:
    - (A) 79,800 metric tonnes for the fifth year;
    - (B) 88,200 metric tonnes for the sixth year;
    - (C) 96,600 metric tonnes for the seventh year;
    - (D) 105,000 metric tonnes for the eighth year; and
    - (E) 105,000 metric tonnes for the ninth year.
- 2. For SG2 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
  - (a) for SG2 goods classified under the tariff lines 020311.040, 020312.022, 020319.022, 020321.040, 020322.022, 020329.022, 020630.099 and 020649.099:
    - (i) 4.0 per cent for the first year;

- (ii) 3.4 per cent from the second year until the fourth year;
- (iii) 2.8 per cent from the fifth year until the seventh year; and
- (iv) 2.2 per cent in the eighth year and the ninth year;
- (b) for SG2 goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093, the lesser of:
  - (i) the difference between CIF import price per kilogramme and the First Safeguard Standard Import Price<sup>1</sup>; and
  - (ii) the first alternative rate<sup>2</sup>; and
- (c) for SG2 goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030, the lesser of:
  - (i) the difference between CIF import price per kilogramme and the Second Safeguard Standard Import Price<sup>3</sup>; and

For the purposes of subparagraph (b), "First Safeguard Standard Import Price" means a price equal to 524 yen per kilogramme multiplied by the sum of 100 per cent and the rate of customs duty set out in subparagraph (a) for the respective year.

For the purposes of subparagraph (b), "first alternative rate" means:

<sup>(</sup>a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020312.023, 020319.023, 020322.023, 020329.023, 020630.093 or 020649.093 for the first year and the second year;

<sup>(</sup>b) 100 yen per kilogramme from the third year until the seventh year; and

<sup>(</sup>c) 70 yen per kilogramme for the eighth year and the ninth year.

For the purposes of subparagraph (c), "Second Safeguard Standard Import Price" means a price equal to 393 yen per kilogramme multiplied by the sum of 100 per cent and the rate of customs duty set out in subparagraph (a) for the respective year.

- (ii) the second alternative rate<sup>1</sup>.
- 3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
- 4. Japan shall not apply or maintain any agricultural safeguard measure under this Sub-Section after the end of the ninth year.
- 5. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for SG2 goods for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

### Agricultural safeguard measure for processed pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG3" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG3 goods"), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:

For the purposes of subparagraph (c), "second alternative rate" means:

<sup>(</sup>a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020311.020 or 020321.020 for the first year and second year;

<sup>(</sup>b) 75 yen per kilogramme from the third year until the seventh year; and

<sup>(</sup>c) 52.50 yen per kilogramme for the eighth year and the ninth year.

- (a) from the first year until the fourth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG3" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 4 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA (hereinafter referred to in this Sub-Section as "aggregate volume of imports of SG3 goods and their corresponding goods from the European Union"), for the respective year exceeds 118 per cent of the largest annual aggregate volume of imports of SG3 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; and
- (b) from the fifth year until the ninth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods and their corresponding goods from the European Union for the respective year exceeds 121 per cent of the largest annual aggregate volume of imports of SG3 goods and their corresponding goods from the European Union during any of the preceding three fiscal years.
- 2. (a) For SG3 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
  - (i) 85 per cent of the base rate for the first year and the second year;
  - (ii) 60 per cent of the base rate from the third year until the seventh year; and
  - (iii) 45 per cent of the base rate for the eighth year and the ninth year.

- (b) For the purposes of subparagraph (a), the base rate shall be comprised of an *ad valorem* duty component and a specific duty component, each of which shall be reduced to the percentages identified in subparagraph (a) to determine the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1. The *ad valorem* duty component of the base rate shall be 8.5 per cent, and the specific duty component shall be equal to 614.85 yen per kilogramme minus 60 per cent of the CIF import price per kilogramme of the respective SG3 good.
- 3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
- 4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the ninth year.
- 5. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for SG3 goods for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

# Agricultural safeguard measure for whey protein concentrate (WPC)

1.	In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural
	goods classified under the tariff lines indicated with "SG4*" in Column "Note" in the
	Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate
	volume of imports of those originating agricultural goods from the United Kingdom, and of
	the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan
	EPA and classified under the tariff lines indicated with "SG4*" in Column "Note" in the
	Schedule of Japan referred to in paragraph 1 of Sub-Section 5 of Section C of Part 3 of Annex
	2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:

- (a) 2,267 metric tonnes for the first year;
- (b) 2,400 metric tonnes for the second year;
- (c) 2,533 metric tonnes for the third year;
- (d) 2,667 metric tonnes for the fourth year;
- (e) 2,800 metric tonnes for the fifth year;
- (f) 2,933 metric tonnes for the sixth year;
- (g) 3,067 metric tonnes for the seventh year;
- (h) 3,200 metric tonnes for the eighth year;
- (i) 3,544 metric tonnes for the ninth year;
- (j) 3,888 metric tonnes for the 10th year;
- (k) 4,232 metric tonnes for the 11th year;

(1)	4,690 metric tonnes for the 12th year;
(m)	5,148 metric tonnes for the 13th year;
(n)	5,606 metric tonnes for the 14th year;
(o)	6,064 metric tonnes for the 15th year;
(p)	6,522 metric tonnes for the 16th year;
(q)	6,980 metric tonnes for the 17th year;
(r)	7,438 metric tonnes for the 18th year; and
(s)	from the 19th year, for each year, the trigger level of the previous year plus 573 metric tonnes.
	he originating agricultural goods classified under the tariff lines indicated with "SG4*", ate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
(a)	29.8 per cent plus 120 yen per kilogramme from the first year until the third year;
(b)	23.8 per cent plus 105 yen per kilogramme from the fourth year until the eighth year;
(c)	19.4 per cent plus 90 yen per kilogramme from the ninth year until the 13th year;
(d)	13.4 per cent plus 75 yen per kilogramme from the 14th year until the 18th year; and
(e)	from the 19th year:

2.

- (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.9 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 10.70 yen per kilogramme lower than it was in the previous year; or
- (ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 5 yen per kilogramme lower than it was in the previous year.
- 3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
- 4. If the agricultural safeguard measure under Sub-Section 5 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA ceases to be applied in accordance with paragraph 4 of that Sub-Section, Japan shall not thereafter apply an agricultural safeguard measure under this Sub-Section.
- 5. (a) Notwithstanding paragraph 1, Japan shall not apply any agricultural safeguard measure under this Sub-Section if:
  - (i) there is a domestic shortage of skimmed milk powder in Japan; or
  - (ii) there is no demonstrable reduction in domestic demand for skimmed milk powder in Japan.
  - (b) If Japan applies an agricultural safeguard measure under this Sub-Section when the United Kingdom believes that either of the conditions set out in subparagraph (a) has been satisfied, the United Kingdom may:

- (i) ask Japan to provide an explanation of why Japan does not consider either of the conditions set out in subparagraph (a) to have been satisfied; and
- (ii) request Japan to cease application of the agricultural safeguard measure for the remainder of the year.
- 6. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for the originating agricultural goods classified under the tariff lines indicated with "SG4\*" for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

## Agricultural safeguard measure for whey powder

- 1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4\*\*" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG4\*\*" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 6 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
  - (a) 2,611 metric tonnes for the first year;
  - (b) 2,767 metric tonnes for the second year;

(c)	2,922 metric tonnes for the third year;
(d)	3,078 metric tonnes for the fourth year;
(e)	3,233 metric tonnes for the fifth year;
(f)	3,389 metric tonnes for the sixth year;
(g)	3,544 metric tonnes for the seventh year;
(h)	3,700 metric tonnes for the eighth year;
(i)	3,929 metric tonnes for the ninth year;
(j)	4,158 metric tonnes for the 10th year;
(k)	4,502 metric tonnes for the 11th year;
(1)	4,846 metric tonnes for the 12th year;
(m)	5,190 metric tonnes for the 13th year; and
(n)	from the 14th year, for each year, the trigger level of the previous year plus 458 metric tonnes.
	he originating agricultural goods classified under the tariff lines indicated with "SG4** ate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
(a)	29.8 per cent plus 75 yen per kilogramme from the first year until the third year;
(b)	23.8 per cent plus 45 yen per kilogramme from the fourth year until the eighth year;
(c)	13.4 per cent plus 30 yen per kilogramme from the ninth year until the 13th year; and

2.

- (d) from the 14th year:
  - (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 2.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 4 yen per kilogramme lower than it was in the previous year; or
  - (ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 2 yen per kilogramme lower than it was in the previous year.
- 3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
- 4. If the agricultural safeguard measure under Sub-Section 6 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA ceases to be applied in accordance with paragraph 4 of that Sub-Section, Japan shall not thereafter apply an agricultural safeguard measure under this Sub-Section.
- 5. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for the originating agricultural goods classified under the tariff lines indicated with "SG4\*\*" for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

# Agricultural safeguard measure for fresh oranges

- 1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 7 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, between 1 December and the following 31 March for the fiscal year exceeds 2,000 metric tonnes, except as provided in paragraph 5.
- 2. For the originating agricultural goods classified under the tariff lines indicated with "SG5", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
  - (a) 28 per cent for the first year and the second year; and
  - (b) 20 per cent from the third year until the fifth year.
- 3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
- 4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the fifth year.

5. If the year in which this Agreement enters into force is less than four months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying 2,000 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 4. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

### **SUB-SECTION 8**

## Agricultural safeguard measure for race horses

- 1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG6" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the CIF import price per each of those originating agricultural goods, expressed in the Japanese yen, is less than 90 per cent of the trigger price. The trigger price shall be the price that has been agreed in accordance with paragraph 4, or 10.7 million yen if there has been no specific agreement on the trigger price in accordance with paragraph 4.
- 2. For the originating agricultural goods classified under the tariff lines indicated with "SG6", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be the rate of customs duty determined for those originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A plus:
  - (a) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 10 per cent but less than or equal to 40 per cent of the trigger price, 30 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A;

- (b) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 40 per cent but less than or equal to 60 per cent of the trigger price, 50 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A;
- (c) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 60 per cent but less than or equal to 75 per cent of the trigger price, 70 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A; and
- (d) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 75 per cent of the trigger price, the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A.
- 3. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the 13th year.
- 4. On request of the United Kingdom, Japan and the United Kingdom shall consult on the operation of the agricultural safeguard measure set out in this Sub-Section and may mutually agree to periodically evaluate and update the trigger price.

### SECTION D

# Schedule of Japan

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	SECTION I LIVE ANIMALS; ANIMAL PRODU	CTS			· ·			I.		I.						•							
	Chapter 1 Live animals																						
01.01	Live horses, asses, mules and hinnies																						
	Horses																						
0101.29	Other																						
	2 Other																						
010129.290	(2) Other	3,400,000 yen/each	B15	SG6	2,762,500.00 yen/each	2,550,000.00 yen/each	2,337,500.00 yen/each	2,125,000.00 yen/each	1,912,500.00 yen/each	1,700,000.00 yen/each	1,487,500.00 yen/each	1,275,000.00 yen/each	1,062,500.00 yen/each	850,000.00 yen/each	637,500.00 yen/each	425,000.00 yen/each	212,500.00 yen/each	Free	Free	Free	Free	Free	Free
01.02	Live bovine animals																						
	Cattle																						
0102.29	Other																						
010229.100	1 Weighing not more than 300 kg	38,250 yen/each	B15		31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
010229.200	2 Other	63,750 yen/each	B15		51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free
0102.90	Other																						
	2 Other																						
010290.210	(1) Weighing not more than 300 kg	38,250 yen/each	B15		31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
010290.290	(2) Other	63,750 yen/each	B15		51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free
01.03	Live swine																						
	Other																						
0103.92	Weighing 50 kg or more																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
010392.011	[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading.																						
	Prices A: standard import prices for live swine specified by the sub- paragraph 1 of paragraph 1 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading.	19,508 yen/each	B15*		B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free									
	Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law																						
010392.012	[2] Per each, more than the upper limit prices for the specific duty applied on live swine, but not more than the gate prices where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading.	Per each, the difference between the standard import price of live swine	B15*		B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free									
}	Prices A: mentioned in [1]  Rates B: the rates specified in this subheading [3] according to the each divisions of each import terms provided in the Annex 1-3	and the value for customs duty																					
010392.020	[3] Per each, more than the gate price of live swine, in value for customs duty	8.5%	B15		6.9%	6.4%	5.8%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free
01.06	Other live animals																						
	Mammals																						
0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)																						
010612.010	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)		Х																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	Chapter 2 Meat and edible meat offal		•																				
02.01	Meat of bovine animals, fresh or chilled																						
020110.000	Carcasses and half-carcasses	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020120.000	Other cuts with bone in	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0201.30	Boneless																						
020130.010	- Loin	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.020	- Chuck, Clod and Round	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.030	- Brisket and plate	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.090	- Other	38.5%	RI	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.02	Meat of bovine animals, frozen																						
020210.000	Carcasses and half-carcasses	38.5%	Rl	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020220.000	Other cuts with bone in	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0202.30	Boneless																						
020230.010	- Loin	38.5%	Rl	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.020	- Chuck, Clod and Round	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.030	- Brisket and plate	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.090	- Other	38.5%	RI	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.03	Meat of swine, fresh, chilled or frozen																						
	Fresh or chilled																						
0203.11	Carcasses and half-carcasses																						
)	2 Other																						
020311.020	[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading.  Prices A: standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading.  Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
020311.030	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading.  Prices A: mentioned in [1]  Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3	Per each	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2									
020311.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.12	Hams, shoulders and cuts thereof, with bone in																						
	2 Other																						
020312.023	[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading and in heading 02.06.  Prices A: standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 of the Amerx 13-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 02.06.  Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex (1-3) to the Law	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
020312.021	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06.  Prices A: mentioned in [1]  Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020312.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.19	Other																						
	2 Other																						
020319.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020319.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020319.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen																						
0203.21	Carcasses and half-carcasses																						
	2 Other																						
020321.020	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on pig careass, in value for customs duty	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2									
020321.030	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, in value for customs duty	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2									
020321.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year
0203.22	Hams, shoulders and cuts thereof, with bone in																						
	2 Other																						
020322.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020322.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020322.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.29	Other																						
	2 Other																						
020329.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020329.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020329.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen																						
0206.10	Of bovine animals, fresh or chilled																						
020610.020	1 Cheek meat and head meat	50.0%	R4	SG1**, S	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	2 Other																						
	(1) Internal organs and tongues																						
020610.011	- Tongues	12.8%	B10*	S	5.1%	4.5%	3.8%	3.2%	2.6%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020610.019	- Other	12.8%	B12*	S	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free								
020610.090	(2) Other	21.3%	B15	S	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	Of bovine animals, frozen																						
020621.000	Tongues	12.8%	B10*	S	5.1%	4.5%	3.8%	3.2%	2.6%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020622.000	Livers	12.8%	B15	S	10.4%	9.6%	8.8%	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
0206.29	Other																						
020629.020	1 Cheek meat and head meat	50.0%	R4	SG1**, S	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	2 Other																						
020629.010	(1) Internal organs	12.8%	B12*	S	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free								
020629.090	(2) Other	21.3%	B15	S	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
0206.30	Of swine, fresh or chilled																						
	2 Other																						
020630.091	(1) Internal organs	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
020630.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020630.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020630.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of swine, frozen																						
0206.41	Livers																						
020641.090	2 Other	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0206.49	Other																						
	2 Other																						
020649.091	(1) Internal organs	8.5%	B7*		3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
020649.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020649.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3									
020649.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen																						
	Of fowls of the species Gallus domesticus																						
020711.000	Not cut in pieces, fresh or chilled	11.9%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
020712.000	Not cut in pieces, frozen	11.9%	B10		8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.13	Cuts and offal, fresh or chilled																						
020713.100	1 Legs with bone in	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020713.200	2 Other	11.9%	B10		8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.14	Cuts and offal, frozen																						
	2 Other																						
020714.210	(1) Legs with bone in	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020714.220	(2) Other	11.9%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Of ducks																						
020744.000	Other, fresh or chilled	9.6%	B5		4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
02.08	Other meat and edible meat offal, fresh, chilled or frozen																						
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia), of seals, sea lons and walruses (mammals of the suborder Pinnipedia)																						
020840.011	- Of whales		X																				
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																						
	Meat of swine																						
0210.11	Hams, shoulders and cuts thereof, with bone in																						
021011.010	[1] Each kilogramme, in value for customs duty, not more than the gate prices for the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rates B plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02.  Prices A: standard import prices for processed meat of swine specified by the sub-paragraph 1 of paragraph 4 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 16.02.  Rates B: the rates specified in this subheading [2] according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying	B10**	SG3, S	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free							
021011.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
021099.011	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty to ustom set with the customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free										
021099.019	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free										
021099.020	2 Of bovine animals	161.50 yen/kg	R5	S	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg										
(	Chapter 3 Fish and crustaceans, molluses and other	r aquatic inverte	ebrates																				
03.01 I	Live fish																						
	Other live fish																						
0301.94	Atlantic and Pacific bluefin tunas (Thunnus thynmus, Thunnus orientalis)																						
	2 Other																						<u> </u>
030194.220	- Pacific bluefin tunas (Thunnus orientalis)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free										
0301.99	Other																						<u> </u>
	2 Other																						
030199.210	(1) Nishin (Clupea spp.). Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Erumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)	: 10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	(2) Other																						
030199.290	- Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free										
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04																						
	Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99																						
030211.000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguaboniu, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chnysogaster)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free										
0302.13	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tscharwytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)																						

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1.09(2)13 011   -Red salimon (Oncordynichnic narsko)   3.5%   B8   2.3%   1.9%   1.0%   1.0%   1.2%   0.8%   0.4%   Free   Fre																					
0.0213 0.12   - Silver salmon (Omcorlyochus krauch)   3.5%   B10   2.5%   2.2%   1.9%   1.6%   1.3%   1.0%   0.6%   0.3%   Free   Fre	th year 16t	ar 15th yea	14th year	13th year	12th year	11th year	0th year	9th year	8th year	7th year	6th year	5th year	4th year	3rd year	2nd year	1st year	Note		Base rate	Description	Tariff line
Online	Free 1	Free	Free	Free	Free	Free	Free	Free	Free	Free	0.4%	0.8%	1.2%	1.6%	1.9%	2.3%		В8	3.5%	- Red salmon (Oncorhynchus nerka)	030213.011
030231 000   Other   0.35%   B10   2.5%   2.2%   1.9%   1.6%   1.3%   1.0%   0.6%   0.3%   Free	Free 1	Free	Free	Free	Free	Free	Free	Free	0.3%	0.6%	1.0%	1.3%	1.6%	1.9%	2.2%	2.5%		B10	3.5%	- Silver salmon (Oncorhynchus kisutch)	030213.012
Tunas (of the genus Thumun), skipjack or strips-kelled bonto (Enthymas) (excluding edible fish of lad of subheadings 303.21 to 0302.39	Free 1	Free	Free	Free	Free	Free	Free	Free	Free		0.4%	0.8%	1.2%	1.6%				В8			030213.019
Stripe-Bellied Fontio (Euthymna (Katsurouns) pellumia, excellating exhibe fish offail of subheading 90302 91 to 90302 99   10 90302 99   10 90302 99   10 90302 99   10 90302 99   10 90302 91 to 90302 99   10 90302 90   10 90	Free 1	Free	Free	Free	Free	Free	Free	Free	0.3%	0.6%	1.0%	1.3%	1.6%	1.9%	2.2%	2.5%		B10	3.5%	Other	030219.000
Solution   Solution																				stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish	
O302 35   Allantic and Pacific bluefin tunas (Thumus thymus, Thumus orientalis)   O302 35 010   O4   O4   O4   O4   O4   O4   O4   O	Free 1	Free	Free	Free	Free	Free	Free	Free	0.3%	0.6%	1.0%	1.3%	1.6%	1.9%	2.2%	2.5%		B10	3.5%		030231.000
Chammus thyrmus, Thummus orientalis   Society   Societ	Free 1	Free	Free	Free	Free	Free	Free	Free	0.3%	0.6%	1.0%	1.3%	1.6%	1.9%	2.2%	2.5%		B10	3.5%	Bigeye tunas (Thunnus obesus)	030234.000
## 1.2%   1.2%																					0302.35
Southern bluefin tunas (Thimmis   3.5%   B10   2.5%   2.2%   1.9%   1.6%   1.3%   1.0%   0.6%   0.3%   Free   Fr	Free 1	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	0.6%	1.2%	1.8%		В5	3.5%		030235.010
Maccoyii)   S.5%   B10   Z.5%   Z.2%   I.5%   I.6%   I.5%   I.0%   O.6%   O.5%   O.5%   Free   Fre	Free 1	Free	Free	Free	Free	Free	Free	Free	0.3%	0.6%	1.0%	1.3%	1.6%	1.9%	2.2%	2.5%		B10	3.5%		030235.020
Herrings (Chipea harengus, Chipea pallasii), anchovies (Engraniks spp.), sardinels (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), bristing or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber astralasicus, Scomber fapomicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scombermorms spp.), jack and	Free 1	Free	Free	Free	Free	Free	Free	Free	0.3%	0.6%	1.0%	1.3%	1.6%	1.9%	2.2%	2.5%		B10	3.5%		030236.000
anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scamber scambrus, Scomber australascius, Scomber australascius, Scomber faponicus), Indian mackerels (Rastrelliger spp.), secrifishes (Scombermors spp.), jack and	Free 1	Free	Free	Free	Free	Free	Free	Free	0.3%	0.6%	1.0%	1.3%	1.6%	1.9%	2.2%	2.5%		B10	3.5%	Other	030239.000
horse mackerel (Trachurus spp.), jacks, erevalles (Carams spp.), cobia (Rachyceutron canadum), silver pomírets (Pampus spp.), Pacific saury (Cololabis saira), seads (Decopterus spp.), capelin (Mallotus villosus), swordfish (Xiphius gladius), Kawakawa (Euthymus affinis), bontos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0302.91 to 0302.99																				anchovies (Engraulis spp.), sardines (Sardina pilehardus, Sardinogs spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), sectfishes (Scomberomous spp.), jack and horse mackerel (Trachmrus spp.), jack and horse mackerel (Trachmrus spp.), jack and horse mackerel (Trachmrus spp.), pack and horse mackerel (Trachmrus spp.), pack and horse mackerel (Trachmrus spp.), pack and horse mackerel (Trachmrus spp.), spectrol (Pampus spp.), pacific saury (Cololabis sariro.), seads (Decapterus spp.), capelin (Mallotus villosus), swordish (Xiphius gladins), Kawakawa (Euthymma glins), bontos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings	
030241.000 Herrings (Clupea harengus, Clupea pallasii)  Herrings (Clupea harengus, Clupea pallasii)  B10 7.3% 6.4% 5.5% 4.5% 3.6% 2.7% 1.8% 0.9% Free Free Free Free Free Free Free Fre	Free 1	Free	Free	Free	Free	Free	Free	Free	0.9%	1.8%	2.7%	3.6%	4.5%	5.5%	6.4%	7.3%		B10	10.0%		030241.000
030242.000 Anchovies (Engraulis spp.) 10.0% B15 8.1% 7.5% 6.9% 6.3% 5.6% 5.0% 4.4% 3.8% 3.1% 2.5% 1.9% 1.3% 0.6% Free Fr	Free 1	Free	Free	0.6%	1.3%	1.9%	2.5%	3.1%	3.8%	4.4%	5.0%	5.6%	6.3%	6.9%	7.5%	8.1%		B15	10.0%	Anchovies (Engraulis spp.)	030242.000
0302.43 Sardines (Sardina pilchardus, Sardinops spp.), brisling or spratis (Spratius spratius)  or spratis (Spratius spratius)																				spp.), sardinella (Sardinella spp.), brisling	0302.43
030243.100 1 Of Sardinops spp. 10.0% B10 7.3% 6.4% 5.5% 4.5% 3.6% 2.7% 1.8% 0.9% Free Free Free Free Free Free	Free 1	Free	Free	Free	Free	Free	Free	Free	0.9%	1.8%	2.7%	3.6%	4.5%	5.5%	6.4%	7.3%		B10	10.0%	1 Of Sardinops spp.	030243.100
050244 000 Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) 10.0% B15 8.1% 7.5% 6.9% 6.3% 5.6% 5.0% 4.4% 3.8% 3.1% 2.5% 1.9% 1.3% 0.6% Free Fr	Free 1	Free	Free	0.6%	1.3%	1.9%	2.5%	3.1%	3.8%	4.4%	5.0%	5.6%	6.3%	6.9%	7.5%	8.1%		B15	10.0%		030244.000
030245.000 Jack and horse mackerel (Trachurus spp.) 10.0% B15 8.1% 7.5% 6.9% 6.3% 5.6% 5.0% 4.4% 3.8% 3.1% 2.5% 1.9% 1.3% 0.6% Free Fr	Free 1	Free	Free	0.6%	1.3%	1.9%	2.5%	3.1%	3.8%	4.4%	5.0%	5.6%	6.3%	6.9%	7.5%	8.1%		B15	10.0%	Jack and horse mackerel (Trachurus spp.)	030245.000
030247.000 Swordfish ( <i>Viphias gladius</i> ) 3.5% B8 2.3% 1.9% 1.6% 1.2% 0.8% 0.4% Free Free Free Free Free Free Free Fre	Free 1	Free	Free	Free	Free	Free	Free	Free	Free	Free	0.4%	0.8%	1.2%	1.6%	1.9%	2.3%		В8	3.5%	Swordfish (Xiphias gladius)	030247.000
0302.49 Other																				Other	0302.49
030249.100	Free 1	Free	Free	0.6%	1.3%	1.9%	2.5%	3.1%	3.8%	4.4%	5.0%	5.6%	6.3%	6.9%	7.5%	8.1%		B15	10.0%		030249.100
2 Other																				2 Other	

As from

19th year

18th year

17th year

12th year

11th year

13th year

14th year

15th year

16th year

Tariff line

Description

(Thunnus thynnus, Thunnus orientalis)

Base rate

Category

Note

1st year

2nd year

3rd year

4th year

5th year

6th year

7th year

8th year

9th year

10th year

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m 100 ti	D 110	Б		N		2.1	2.1	4.0	54	6.1	7.1	0.1	0.1	104		124	124	144	101	161	17.1	104	As from
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year
030345.020	- Pacific bluefin tunas (Thunnus orientalis)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030346.000	Southern bluefin tunas (Thunnus maccoyii)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030349.000	Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Herrings (Clupea harengus, Clupea pallasii), anchovics (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Spratus spratus), mackerel (Komber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), packs, crevalles (Cararus spp.), coba (Rachycentron canadam), silver pomfrets (Pampus spp.), Pacific saury (Colalabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordifish (Viphius gladus), Kawakawa (Euthynnus affins), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0303.91 to 0303.99																						
0303.53	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)																						
030353.100	1 Of Sardinops spp.	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030354.000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	7.0%	B15		5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free
030355.000	Jack and horse mackerel (Trachurus spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030357.000	Swordfish (Xiphias gladius)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.59	Other																						
	1 Anchovies (Engraulis spp.), Pacific saury (Cololabis saira) and scads (Decapterus spp.)																						
030359.110	- Anchovies (Engraulis spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.120	- Pacific saury (Cololabis saira)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.190	- Scads (Decapterus spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	2 Other																						
030359.910	- Seerfishes (Scomberomorus spp.)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.930	- Marlin (Istiophoridae)	3.5%	В8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merhucciidae, Moridae and Muraenoleptidae, excluding edible fish offal of subheadings 0303.91 to 0303.99																						
0303.66	Hake (Merluccius spp., Urophycis spp.)																						
030366.100	1 Of Merluccius spp.	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030367.000	Alaska Pollack ( <i>Theragra</i> chalcogramma)	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.69	Other																						
030369.100	1 Tara (Gadus spp., Theragra spp.)	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99																						
0303.89	Other																						
	1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.) and redeye round herring (Etrumeus spp.)																						
030389.110	- Nishin (Chapea spp.)	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.122	- Buri (Seriola spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.129	- Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																						
030389.299	- Other																						
	Samma (Cololabis spp., other than Cololabis saira) and Spanish mackerel	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	3.5%	Α		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																						
0303.99	Other																						
	2 Other																						
	(1) Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Methicchis spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Erumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachiurus spp. and Decapterus spp.) and Samma (Cololabis spp.)																						
030399.911	<ul> <li>Nishin (Clupea spp.) and Tara (Gadus spp., Theragra spp. and Merluccius spp.)</li> </ul>																						
	<ul> <li>Nishin (Chipea spp.) other than Herrings (Chipea harengus, Chipea pallasii)</li> </ul>	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	<ul> <li>Tara (Gadus spp., Theragra spp., Merluccius spp.) other than Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</li> </ul>	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.0%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
030399.912	<ul> <li>Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)</li> </ul>	7.0%	B15		5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free
030399.919	- Other																						
	- Sardines (Sardinops spp.)	10.0%	В8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	<ul> <li>Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Engraulis spp.) and Samma (Cololabis spp.)</li> </ul>	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Aji (Trachurus spp., Decapterus spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	(2) Other		I																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030399.999	- Other																						
	- Salmonidae																						
	— Red salmon (Oncorhynchus nerka), Atlantic salmon (Salmo salmon, Danube salmon (Hucho hucho) and Trout (Salmo trutta, Oncorhynchus nykiss, Oncorhynchus clarki, Oncorhynchus clarki, Oncorhynchus guabonita, Oncorhynchus gulae, Oncorhynchus apuch and Oncorhynchus chrysogaster)	3.5%	Α		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
	Silver salmon (Oncorhynchus kisutch)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	— Other	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Tunas																						
	— Yellowfin tunas ( <i>Thumus albacares</i> ), Bigeye tunas ( <i>Thumus obesus</i> ) and Atlantic bluefin tunas ( <i>Thumus thymus</i> )	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
	Albacore or longfinned tunas (Thunnus alalunga)	3.5%	В8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	— Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
	— Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	3.5%	ВЗ		0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free								
'	— Marlin (Istiophoridae)	3.5%	В8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Swordfish (Xiphias gladius) and Spanish mackerel	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	— Other	3.5%	Α		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																						
	Fresh or chilled fillets of other fish																						
0304.44	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae																						
030444.100	1 Tara (Gadus spp., Theragra spp. and Merluccius spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.49	Other																						
030449.100	1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Seomber spp.), Iwashi (Erumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
030449.210	- Bluefin tunas (Thumus thymnus, Thumus orientalis)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030449.220	- Southern bluefin tunas (Thunnus maccoyii)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	Other, fresh or chilled																						
0304.53	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae																						
030453.100	1 Tara (Gadus spp., Theragra spp. and Merluccius spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.59	Other																						
030459.100	1 Nishin (Chupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp. Sacrdinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	- Other																						
030459.291	Bluefin tunas (Thunnus thynnus, Thunnus orientalis)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030459.292	<ul> <li>Southern bluefin tunas (Thunnus maccoyii)</li> </ul>	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae																						
030471.000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10.0%	В8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.74	Hake (Merluccius spp., Urophycis spp.)																						
030474.100	1 Of Merluccius spp.	10.0%	В8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030475.000	Alaska Pollack (Theragra chalcogramma)	10.0%	В8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.79	Other																						
030479.100	1 Tara (Gadus spp., Theragra spp.)	10.0%	В8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen fillets of other fish																						
030484.000	Swordfish (Xiphias gladius)	3.5%	В8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.87	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) pelamis)																						
	- Tunas (of the genus Thunnus)																						
030487.020	<ul> <li>Bluefin tunas (Thunnus thynnus, Thunnus orientalis)</li> </ul>	3.5%	В5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
030487.030	<ul> <li>Southern bluefin tunas (Thunnus maccoyii)</li> </ul>	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.89	Other																						
030489.100	1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Seomber spp.), Iwashi (Etrumeus spp., Sacrlinopa spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
030489.210	- Marlin (Istiophoridae)	3.5%	В8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	Other, frozen																						
0304.99	Other																						
	1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Seomber spp.), Iwashi (Etrumeus spp., Sardmopas spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)																						
030499.120	<ul> <li>Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)</li> </ul>	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
	- Other																						
030499.994	Southern bluefin tunas (Thumus maccoyii)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																						
030510.000	Flours, meals and pellets of fish, fit for human consumption	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.20	Livers, roes and milt of fish, dried, smoked, salted or in brine																						
	3 Hard roes of Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) and Nishin roes on the tangles																						
030520.020	- Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.)	7.5%	В8		5.0%	4.2%	3.3%	2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish fillets, dried, salted or in brine, but not smoked																						
0305.32	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae																						
030532.010	- Tara (Gadus spp., Theragra spp. and Merluccius spp.)	15.0%	В8		10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.39	Other																						
	2 Other																						
030539.210	<ul> <li>Nishin (Chupea spp.), Buri (Seriola spp.), Saba (Seomber spp.), Ivashi (Etrumeus spp., Sardmopa spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)</li> </ul>	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Dried fish, other than edible fish offal, whether or not salted but not smoked																						
030551.000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0305.53	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melamonidae, Mertuccidiae, Moriadae and Muraenologididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)																						
030553.100	<ul> <li>Tara (Gadus spp., Theragra spp. and Merluccius spp.)</li> </ul>	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.54	Herrings (Chupea harengus, Chupea pallasii), anchovies (Engraulis spp.), sardines (Sardna plichardus, Sardinogs spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber (anstralasicus, Scomber japonicus). Indian mackerels (Rastrelliger spp.), secrishes (Scomberomorus spp.), jack and horse (mackerel (Trachurus spp.), jack and horse mackerel (Trachurus spp.), jack and horse (Rampules (Caranx spp.), cobia (Rachycentron canadam), silver pomírets (Pampus spp.), Pacific saury (Cololabis satra), seads (Decapterus spp.), capelin (Mallous villosus), Swordfish (Xiphias gladius), Kawakawa (Euthymus affinis), bonitos (Sarda spp.), mariins, salfishes, speartish (Jstophoridae)																						
030554.100	<ul> <li>Herrings (Chupea harengus, Chupea pallasii), Iwashi (Sardinops spp. and Engraulis spp.), mackerel (Scomber scombrus, Scomber australasticus, Scomber japonicus), Aji (Trachurus spp. and Decapterus spp.) and Pacific saury (Cololabis saura)</li> </ul>	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.59	Other																						
	2 Other																						
030559.020	(1) Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.) and red-eye round herring (Etrumeus spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030559.090	(2) Other																						
	<ul> <li>Samma (Cololabis spp., other than Cololabis saira)</li> </ul>	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	10.5%	Α		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																						
030561.000	Herrings (Clupea harengus, Clupea pallasii)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030562.000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030563.000	Anchovies (Engraulis spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030564.000	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Cataliurus spp., Cara (Cyprimis spp., Carassius spp., Crenopharyngodon idellus, Hypophihalmichtlys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla calla, Labeo spp., Osteochilus hasselii, Leptobarbus hoeveni, Megalobrama spp.), cels (Anguilla spp.), Nile perch (Lates inloticus) and snakeheads (Channa spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.69	Other																						
	2 Other																						
030569.091	<ul> <li>Nishin (Chupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp. and Sardinops spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)</li> </ul>	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030569.099	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish fins, heads, tails, maws and other edible fish offal																						
0305.71	Shark fins																						
030571.090	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.72	Fish heads, tails and maws																						
	2 Other																						
	(2) Dried																						
	B Other																						
	- Nishin (Clupea spp.), Tara (Gadus spp., Theragar spp. and Merluccius spp.), Bluri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulus spp.), Aji (Trachurus spp.) and Decapterus spp.) and Cololadus spp.)																						
030572.221	– Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.222	- Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Salted or in brine																						
	B Other																						
030572.321	- Herrings (Clupea harengus, Clupea pallasii)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.322	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.323	- Anchovies (Engraulis spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030572.324	- Nishin (Clupea spp.), Tara (Godus spp., Theragara spp. and Merhuccius spp.), Bluri (Seriola spp.), Saba (Scomber spp.), Iwashi (Errumeus spp. and Sardmops spp.), Aji (Trachiurus spp. and Decapterus spp.) and (Cololabis spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.329	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.79	Other																						
	2 Other																						
	(2) Dried																						
	B Other																						
	- Nishin (Clupea spp.), Tara (Gadus spp., Therager spp. and Merthecius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Ilwashi (Etrumeus spp., Sardinops spp. and Engreaulis spp.), Aji (Trachurus spp.) and Decapterus spp.) and Samma (Colelabis spp.)																						
030579.221	<ul> <li>Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</li> </ul>	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.222	- Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
,	(3) Salted or in brine																						
	B Other																						
030579.321	- Herrings (Clupea harengus, Clupea pallasii)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.322	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.323	- Anchovies (Engraulis spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
030579.324	- Nishin (Clupea spp.), Tara (Gadus spp., Theragar spp. and Merhuccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Ilwashi (Etrumeus spp. and Sardinos spp.), Aji (Trachurus spp.) and Decapterus spp.) and Samma (Cololabis spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.329	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption																						
	Live, fresh or chilled																						
0306.33	Crabs																						
030633.140	- Horsehair crabs	4.0%	B10		2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.07	Molluses, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluses, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluses, fit for human consumption																						
	Oysters																						
0307.19	Other																						
	1 Smoked																						
030719.210	- Adductors of shellfish	6.7%	В8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten																						
030721.000	Live, fresh or chilled	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030722.000	Frozen	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.29	Other																						
030729.500	1 Smoked	6.7%	В8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030729.200	2 Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mussels (Mytilus spp., Perna spp.)																						
0307.39	Other																						
	1 Smoked																						
030739.510	- Adductors of shellfish	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Cuttle fish and squid																						
0307.42	Live, fresh or chilled																						
030742.090	- Other	5.0%	B10		3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.43	Frozen																						
030743.020	- Neon flying squid (Ommastrephes bartramii)	3.5%	В8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030743.030	- Japanese flying squid (Todarodes pacificus), jumbo flying squid (Dosidicus gigas), Japanese squid (Loliolus spp.), shortfin squid (Illex spp.) and sparkling enope squid (Watasenia scintillans)	5.0%	B10		3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030743.090	- Other																						
	<ul> <li>Cuttle fish (Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)</li> </ul>	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.49	Other																						
030749.500	1 Smoked	6.7%	В8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
030749.210	- Mongo ika																						
	Dried, salted or in brine	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	15.0%	B8		10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.290	- Other																						
	Cuttle fish (Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.), dried, salted or in brine	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	15.0%	В8		10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1	Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecuridae, Solenidae, Tridacnidae and Veneridae)																						
0307.71	Live, fresh or chilled																						
030771.100	l Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																						
030771.310	- Akagai (bloody clam), live	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.320	- Baby clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.390	- Other	7.0%	B13		5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free							
0307.72	Frozen																						
030772.100	l Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																						
030772.310	- Baby clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030772.390	- Other	7.0%	В8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.79	Other																						
	1 Smoked																						
030779.210	- Adductors of shellfish	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
030779.310	(1) Adductors of shellfish	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																						
030779.339	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.)																						
030781.000	Live, fresh or chilled abalone (Haliotis spp.)	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030782.000	Live, fresh or chilled stromboid conchs (Strombus spp.)																						
	- Adductors of shellfish	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	7.0%	B13		5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free							
030784.000	Frozen stromboid conchs (Strombus spp.)																						
	- Adductors of shellfish	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	7.0%	Α		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
0307.87	Other abalone (Haliotis spp.)																						
030787.900	2 Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.88	Other stromboid conchs (Strombus spp.)																						
030788.100	1 Smoked																						
	- Adductors of shellfish	6.7%	В8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.7%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
030788.900	2 Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, including flours, meals and pellets, fit for human consumption																						
0307.91	Live, fresh or chilled																						
030791.010	- Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
030791.091	- Scallops (Pectinidae)	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.092	- Fresh water clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.099	- Other	7.0%	B13		5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free							
0307.92	Frozen																						
030792.110	- Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
030792.131	- Scallops (Pectinidae)	7.0%	В8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.99	Other																						
	1 Smoked																						
030799.220	- Scallops (Pectinidae) and adductors of shellfish	6.7%	В8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
030799.330	- Adductors of shellfish	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
030799.320	Scallops (Pectinidae)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.399	Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.08	Aquatic invertebrates other than crustaceans and molluses, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluses, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluses, fit for human consumption																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus)																						
030822.000	Frozen	7.0%	В8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0308.90	Other																						
	2 Fresh, chilled or frozen																						
	- Frozen																						
030890.291	- Sea urchins	7.0%	В8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030890.299	- Other																						
	<ul> <li>Jellyfish other than Rhopilema spp.</li> </ul>	7.0%	В3		1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	7.0%	В8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																						
030890.420	(2) Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 4 Dairy produce; birds' eggs; natural honey	; edible produ	ets of animal	origin, not e	elsewhere specifi	ed or included				•	•												
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter																						
0401.10	Of a fat content, by weight, not exceeding 1%																						
	Sterilised, frozen or treated appropriate to preserve																						
040110.110	- Concerning milk and cream in this subheading 1, 0401.20-1, 0401.40-1 and 0401.50-1-(1), (2), buttermilk etc. in 0403.10-1 and 0403.90-1-(1)-[2], (2)-2] and (3)-[2], products consisting of natural milk constituents in 0404.90-1-(1)-[1], [2], (2)-[1], [2], (2)-[1], [2], (3)-[1], [2], (2)-[1], [2], (3)-[1], [2], (2)-[1], [3], (3)-[1], [4], (3)-[4], (4)-[4], (4)-[4], (5)-[4], (5)-[4], (6)-[4], (6)-[4], (6)-[4], (6)-[4], (7)-	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040110.190	- Other		Х	S																			
040110.200	2 Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%																						

			1		1																		A or Greater
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	1 Sterilised, frozen or preserved																						
040120.110	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040120.190	- Other		X	S																			1
040120.200	2 Other	21.3%	R7	S	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%																						·
	1 Sterilised, frozen or preserved																						
040140.110	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040140.190	- Other		Х	S																			
040140.200	2 Other	21.3%	R8	S	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%
0401.50	Of a fat content, by weight, exceeding 10%																						
	Sterilised, frozen or preserved; other cream of a fat content, by weight, of 13% or more (other than sterilised, frozen or preserved)																						
	(1) Of a fat content, by weight, not exceeding 45%																						
040150.111	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040150.119	- Other		X	S																			
72	(2) Other																						
040150.121	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040150.129	- Other		X	S																			i
040150.200	2 Other	21.3%	R8	S	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter																						
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%																						
	1 Containing added sugar																						
040210.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																				
	[2] Other																						

600210 122  - Concerning milk and sevens to provide granters or control stall forms in the subschange (42), 24 (142), 10 (142)	Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
O40210.129	040210.121	powder, granules or other solid forms in this subheading 1-[2], 2-(1)-[2], (2)-[2], (2)-[2], (2)-[2], (2)-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be ealculated on the basis of 74-973 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder other than for		Xq1																				
2 Other  (1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, computsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order, or for pupils receiving daycare by the business stipulated by paragraph 9, 10 or 12 of Article 6-3 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as "For school lunch etc." in this heading, and for the manufacture of mixed feeds as may be prescribed by a a cabinet order, or for person the stipulate of the school was "For school lunch etc." in this heading, and for the manufacture of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as "For school lunch etc." in this	040210.129	·		Х	S																			
pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, compulsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order, or for pupils receiving daycare by the business situlated by paragraph 9, 10 or 12 of Article (6-3 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as "For school lunch etc." in this heading, and for the manufacture of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as a "For school lunch etc." in this heading, and for the manufacture of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this		2 Other																						
[1] For School lunch etc.		pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, compulsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order, or for pupils receiving daycare by the business stipulated by paragraph 9, 10 or 12 of Article 5-3 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as 'For school lunch etc.' in this heading, and for the manufacture of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as 'For feeding purposes' in this heading																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
040210.211	- Concerning milk and cream in powder, granules or other solid forms for school lunch etc. in this subheading 2-(1)-(1), and 0402, 21-2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import.  Note: The tariff quota shall be calculated on the basis of 7,264 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder for school lunch etc." in this heading.		Xql																				
040210.212	- Other		Х	S																			
	[2] For feeding purposes																						
040210.216	For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xql																				
040210.217	- Other	396 yen/kg	R9	S	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9									
5	(2) Other																						
040210.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																				
	[2] Other																						
040210.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xql																				
040210.229	- Other		Х	S																			
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%																						
0402.21	Not containing added sugar or other sweetening matter																						
	1 Of a fat content, by weight, exceeding 5%																						
	(1) Of a fat content, by weight, not exceeding 30%																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0403.10	Yogurt																						
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavouring, fruits or nuts (excluding frozen yogurt)																						
	For "the Pooled Quota of other milk products"																						
040310.110	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040310.120	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040310.190	- Other		X	S																			
	2 Other																						
	(1) Frozen yogurt																						
040310.211	<ul> <li>Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg</li> </ul>	26.3%	B10	S	19.1%	16.7%	14.3%	12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040310.219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040310.220	(2) Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0403.90	Other																						
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavouring, fruits or nuts																						
	(1) Of a fat content, by weight, not exceeding 1.5%																						
	[1] Buttermilk powder and other products in solid forms																						
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																						
040390.111	<ul> <li>Containing added sugar</li> </ul>		Xql																				
040390.112	- Other		Xq1																				
040390.113	- Other		X	S																			
	[2] Other																						
	- For "the Pooled Quota of other milk products"																						
040390.116	<ul> <li>Containing added sugar</li> </ul>	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.117	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.118	- Other		X	S																			
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	[1] Buttermilk powder and other products in solid forms																						
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity sipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																						
040390.121	<ul> <li>Containing added sugar</li> </ul>		Xq1																				
040390.122	- Other		Xq1																				
040390.123	- Other		X	S																			
	[2] Other																						
	- For "the Pooled Quota of other milk products"																						
040390.126	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.127	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.128	- Other		Х	S																			
	(3) Of a fat content, by weight, exceeding 26%																						
	[1] Buttermilk powder and other products in solid forms																						
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity sipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																						
040390.131	- Containing added sugar		Xq1																				
040390.132	- Other		Xq1																				
040390.133	- Other		Х	S																			
	[2] Other																						
	- For "the Pooled Quota of other milk products"																						
040390.136	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.137	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.138	- Other		Х	S																			
040390.200	2 Other	21.3%	R5	S	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter																						
	Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																						
	(1) Of a fat content, by weight, not exceeding 5%																						
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph I of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																						
040410.111	- Containing added sugar		Xql																				
040410.119	- Other		Xql																				
	[2] Other																						
	[i] Mineral concentrated whey																						
	- Concerning mineral concentrated whey in this subheading 1(1)-[2]-[i] and (2)-[2]-[i]. For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of mineral concentrated whey".																						
040410.121	- Containing added sugar		Xq1																				
040410.122	- Other		Xq1																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
040410.129	- Other																						
	<ul> <li>Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</li> </ul>																						
	— Containing added sugar	29.8% + 425 yen/kg	R11	SG4**, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg		17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg		10.5% + 12 yen/kg									
	— Other	29.8% + 425 yen/kg	R12	SG4**, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg		12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg										
	— Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (Whey Protein Concentrate, hereinafter referred to as "WPC")																						
	— Containing added sugar	29.8% + 425 yen/kg	R11	SG4*, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg		17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg										
	— Other	29.8% + 425 yen/kg	R12	SG4*, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg		12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg										
	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																						
	— Containing added sugar	29.8% + 425 yen/kg	B5****	s	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
:	— Other	29.8% + 425 yen/kg	B5****	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
,	[ii] Other																						
	1 Containing added sugar																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
040410.141	-For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"		Xql																				
040410.142	- Concerning whey and products consisting of natural milk constitution, used for the manufacture of prepared milk powder for babies and infants, in this subheading 1-(1)- [2]-[ii]-2 and (2)-[2]-[ii]-2 and subheading [4]-0 and subheading [4]-0 for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import.  Note: The tariff quota shall be calculated on the basis of 25,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants" in this subheading and subheading d040.400.		XqI																				
040410.149	- Other																						
	<ul> <li>For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import</li> </ul>	29.8% + 425 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
	Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	29.8% + 425 yen/kg	R12	SG4**, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg										

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8% + 425 yen/kg	R12	SG4*, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg										
	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 425 yen/kg	B5****	s	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																						
040410.151	- Containing added sugar		Xql																				
040410.159	- Other		Xql																				
	[2] Other																						
1	[i] Mineral concentrated whey																						
)	- For "the Pooled Quota of mineral concentrated whey"																						
040410.161	<ul> <li>Containing added sugar</li> </ul>		Xql																				
040410.162	- Other		Xql																				
040410.169	- Other																						
	<ul> <li>Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</li> </ul>																						
	<ul> <li>Containing added sugar</li> </ul>	29.8% + 687 yen/kg	R11	SG4**, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg		17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg										
	— Other	29.8% + 687 yen/kg	R12	SG4**, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg										
	- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)																						
	— Containing added sugar	29.8% + 687 yen/kg	RII	SG4*, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg										
	— Other	29.8% + 687 yen/kg	R12	SG4*, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg										
	<ul> <li>Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%</li> </ul>																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	— Containing added sugar	29.8% + 687 yen/kg	B5****	S	21.0% + 24 yen/kg	14.0% ± 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	— Other	29.8% + 687 yen/kg	B5****	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	[ii] Other																						
	1 Containing added sugar																						
040410.171	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"		Xq1																				
040410.179	- Other																						
	— For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	29.8% + 687 yen/kg	А	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
	Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	29.8% + 687 yen/kg	R11	SG4**, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg		17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg										
	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8% + 687 yen/kg	RII	SG4*, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg										
	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 687 yen/kg	B5****	s	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
040410.181	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"		Xql																				

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
040490.121	For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040490.122	- Other		Х	S																			
	[2] Other																						
040490.126	For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		Xq1																				
040490.127	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040490.128	- Other		X	S																			
	(3) Of a fat content, by weight, exceeding 30%																						
	[1] Containing added sugar																						
040490.131	- For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040490.132	- Other		X	S																			
	[2] Other																						
040490.136	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		Xql																				
040490.137	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040490.138	- Other		X	S																			
040490.200	2 Other	21.3%	R6	S	16.0%	14.2%	12.4%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
04.05	Butter and other fats and oils derived from milk; dairy spreads																						
0405.10	Butter																						
	1 Of a fat content, by weight, not exceeding 85%																						
040510.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xql																				
	[2] Other																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As 19t
040620.200	2 Other	26.3%	B15	S	21.4%	19.7%	18.1%	16.4%	14.8%	13.2%	11.5%	9.9%	8.2%	6.6%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	
040630.000	Processed cheese, not grated or powdered	40.0%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	
0406.40	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium</i> roqueforti																						
040640.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																				
040640.090	- Other	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	
0406.90	Other cheese																						
040690.010	Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																				
040690.090	- Other																						
	Soft cheese containing moisture on a fat- free basis exceeding the level as described for soft designation as defined in Section 7.1.1 of Codex General Standard for Cheese (CODEX STANDARD 283-1978)	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	
	- Other	29.8%	B15	S	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	
04.07	Birds' eggs, in shell, fresh, preserved or cooked																						Ī
	Other fresh eggs																						
040721.000	Of fowls of the species Gallus domesticus	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Ī							
040729.000	Other	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	T							
0407.90	Other																						
040790.100	1 Frozen	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	T							
040790.200	2 Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Г
	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter																						
	Egg yolks																						
040811.000	Dried	18.8%	B5		9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free							
040819.000	Other	20.0% or 48 yen/kg, whichever is the greater	B5		10.0% or 24 yen/kg, whichever is the greater	yen/kg,	3.3% or 8 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free							
	Other																						
040891.000	Dried	21.3%	B12***		10.7%	10.7%	10.7%	10.7%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	Free								
040899.000	Other	21.3% or 51 yen/kg, whichever is the greater	В5		10.7% or 25.50 yen/kg, whichever is the greater	7.1% or 17 yen/kg, whichever is the greater	3.6% or 8.50 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free							
04.09																							T
040900.000	Natural honey	25.5%	В7		15.9%	12.8%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	T
	Chapter 5 Products of animal origin, not elsewhere	specified or inc	cluded								•	•	•			•					•	•	-
	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																						

10th year

11th year

12th year

9th year

14th year

15th year

16th year

17th year

18th year

13th year

As from

19th year

2 Other

Tariff line

Description

Base rate

Note

Category

1st year

2nd year

3rd year

4th year

5th year

6th year

7th year

8th year

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
071339.222	<ul> <li>Pegin beans (Phaseculus calcaratus)</li> </ul>		х																				
071339.227	- Other		Х																				
0713.50	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)																						
	2 Other																						
	(2) Other																						
071350.221	- Concerning peas in subheading 0713.10-2-(2), small red (Adzuki) beans in subheading 0713.33-2-(2), bambara beans in subheading 0713.33-2-(2), bambara beans in subheading 0713.33-2-(2), compens in subheading 0713.34-2-(2), cow peas in subheading 0713.35-2-(2), other beans (Figura spp., Phaseolus spp.) in subheading 0713.35-2-(2), pigeon peas in subheading 0713.50-2-(2), pigeon peas in subheading 0713.50-2-(2), pigeon peas in subheading 0713.50-2-(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import.  Note: The tariff quota shall be calculated on the basis of 120,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic demand in the relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading.		B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071350.229	- Other	354 yen/kg	B10		257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.60	Pigeon peas (Cajamus cajan)									ļ		, ,											
	2 Other																						
	(2) Other																						
071360.291	- For "the Pooled Quota"	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071360.299	- Other		B10		257.45	225.27	193.09	160.91	128.73	96.55	64.36	32.18						Free					
		354 yen/kg	810		yen/kg	yen/kg	yen/kg	yen/kg	yen/kg	yen/kg	yen/kg	yen/kg	Free	Free	Free	Free	Free	rree	Free	Free	Free	Free	Free
0713.90	Other																						
	2 Other																						
	(2) Other																						
071390.221	- For "the Pooled Quota"	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071390.229	- Other	354 yen/kg	B10		257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith				1 22,72				2.00,700	1111/1111									13.11.7.11				19th year
0714.10	Manioc (cassava)																						
	2 Other																						
	(1) Pellets of Flour or meal																						
071410.190	- Other	15.0%	R5		13.0%	12.3%	11.6%	10.9%	10.2%	9.5%	8.9%	8.2%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
0714.20	Sweet potatoes																						
071420.100	l Frozen	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071420.200	2 Other	12.8%	В5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.30	Yams (Dioscorea spp.)																						
071430.100	l Frozen	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.40	Taro (Colocasia spp.)																						
071440.100	1 Frozen	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.50	Yautia (Xanthosoma spp.)																						
071450.100	1 Frozen	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.90	Other																						
071490.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 8 Edible fruit and nuts; peel of citrus fruit of	or melons																					
08.02	Other nuts, fresh or dried, whether or not shelled or peeled																						
	Chestnuts (Castanea spp.)																						
080241.000	In shell	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080242.000	Shelled	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080270.000	Kola nuts (Cola spp.)	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0802.90	Other																						
080290.900	2 Other	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.03	Bananas, including plantains, fresh or dried																						
0803.10	Plantains																						
	1 Fresh																						
080310.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080310.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0803.90	Other																						
	1 Fresh																						
080390.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080390.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0804.20	Figs																						
080420.010	- Fresh	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
080420.090	- Dried	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0804.30	Pineapples																						
080430.010	1 Fresh	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.05	Citrus fruit, fresh or dried																						
0805.10	Oranges																						
080510.000	1 If imported during the period from 1st June to 30th November	16.0%	В5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
080510.000	2 If imported during the period from 1st December to 31st May																						
	If imported during the period from 1st December to 31st March	32.0%	B7**	SG5	25.6%	20.5%	15.4%	10.2%	5.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- If imported during the period from 1st April to 31st May	32.0%	В5		16.0%	10.7%	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Mandarins (including tangerines and satsumas); elementines, wilkings and similar citrus hybrids																						
080521.000	Mandarins (including tangerines and satsumas)	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
080522.000	Clementines	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
080529.000	Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
080540.000	Grapefruit, including pomelos	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0805.90	Other																						
080590.090	2 Other	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.08	Apples, pears and quinces, fresh																						
080810.000	Apples	17.0%	B10****		10.2%	9.0%	7.7%	6.4%	5.1%	3.8%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																						
	Cherries																						
080921.000	Sour cherries (Prunus cerasus)	8.5%	B5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
080929.000	Other	8.5%	B5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter																						
0811.90	Other																						
	1 Containing added sugar																						
081190.110	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081190.140	(3) Sour cherries (Prums cerasus)	13.8%	B5		6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
081190.210	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
081210.000	Cherries	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0812.90	Other																						
	1 Bananas																						
081290.100	(1) If imported during the period from 1st April to 30th September	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
081290.100	(2) If imported during the period from 1st October to 31st March	25.0%	B5		12.5%	8.3%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Orange																						
081290.200	(1) If imported during the period from 1st June to 30th November	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.200	(2) If imported during the period from 1st December to 31st May	32.0%	B10		23.3%	20.4%	17.5%	14.5%	11.6%	8.7%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Grapefruit, including pomelos																						
081290.300	(1) If imported during the period from 1st June to 30th November	10.0%	В5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
081290.300	(2) If imported during the period from 1st December to 31st May	10.0%	В5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	4 Other																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
081290.430	(2) Chestnuts (Castanea spp.)	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																						
081290.440	Mandarins (including tangerines and satsumas); elementines, wilkings and similar citrus hybrids	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
081290.490	- Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter																						
081310.000	Apricots	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
081330.000	Apples	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0813.40	Other fruit																						
	2 Other																						
081340.022	- Persimmons, dried	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Chapter 9 Coffee, tea, maté and spices																						
09.02	Tea, whether or not flavoured																						
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	В5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0902.20	Other green tea (not fermented)																						
090220.200	2 Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg																						
090230.010	- Black tea	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
090230.090	- Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0902.40	Other black tea (fermented) and other partly fermented tea																						
	2 Other																						
090240.220	(2) Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
09.03																							1
090300.000	Maté	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices																						

Margin   M																	1							1 6
1.99   1.99	Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
DECENTION   Column	100191.019	- Other		Xq1																				
District   Color   C		- Other																						
DOI: 190   Claber	100191.091	- Meslin		X																				
- Increase of Space Convenient and Section of Section o	100191.099	- Other		X																				
Seconding to Article 1 of the Law For Schildening on September Count and Proceedings to Medical Country of September Country of Septe	1001.99	Other																						
- Other   - Ot		according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																						
100199-016   — For feeding purposes	100199.011	- Meslin		Xq1																				
Column   C		- Other																						
-Other	100199.016	— For feeding purposes		Xq1																				
100199 091   -Meslin	100199.019	— Other		Xq1																				
- Other		- Other																						
100199.096		- Meslin		X																				
Intended for use as materials for fodder and feed under the supervision of the customs administration Other  Other  N  N  N  N  N  N  N  N  N  N  N  N  N	o	- Other																						
Free Free Free Free Free Free Free Free	100199.096	For feeding purposes																						
10019 099		fodder and feed under the supervision of	55 yen/kg	А		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
1003 Barley  1003.10 Seed  100310.010 - Imported by Japanese Government according to Article 42 of the Law for Stabibilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the		—- Other		X																				
1003.10 Seed  100310.010  - Imported by Japanese Government according to Article 42 of the Law for Stabibilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the	100199.099	— Other		X																				
- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the	10.03	Barley																						
according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the	1003.10	Seed																						
continuous	100310.010	according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of		Xql																				
100310.090 -Other X	100310.090	- Other		X																				
1003.90 Other	1003.90	Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																						
100390.011	- For feeding purposes		Xql																				
100390.019	- Other		Xq1																				
	- Other																						
100390.091	- For feeding purposes																						
	<ul> <li>Intended for use as materials for fodder and feed under the supervision of the customs administration</li> </ul>	39 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
	Other		X																				
100390.099	- Other		X																				
10.05	Maize (corn)																						
1005.90	Other																						
	2 Other																						
	Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)																						
	For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																						
100590.091	Intended for use in the manufacture of corn starch		Xq2																				
100590.095	<ul> <li>For feeding purposes, stipulated by a cabinet order</li> </ul>		Xq2																				
100590.092	Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		Xq2																				
100590.099	- Other		X	S																			
10.06	Rice																						
1006.10	Rice in the husk (paddy or rough)																						

10th year

9th year

12th year

11th year

14th year

15th year

13th year

16th year

As from

19th year

18th year

17th year

100630.090

1006.40

- Other

Broken rice

Tariff line

100610.010

Description

- Imported by Japanese Government according to Article 30 of the Law for Base rate

Category

X

Note

1st year

2nd year

3rd year

4th year

5th year

6th year

7th year

8th year

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
110100.091	- Other		Xql																				
110100.200	- Other		X																				
11.02	Cereal flours other than of wheat or meslin																						
110220.000	Maize (corn) flour	21.3%	В7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1102.90	Other																						
	1 Barley flour																						
110290.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 43 of the Law  1 of Article 43 of the Law		Xq1																				
110290.190	- Other		Х																				
	2 Triticale flour																						
110290,210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																				
110290.290	- Other		X																				
	3 Rice flour																						
110290.310	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																				
110290.390	- Other		Х																				
	4 Other																						
110290.410	- Rye flour	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
110290.490	- Other	21.3%	В5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
11.03	Cereal groats, meal and pellets																						
	Groats and meal																						
1103.11	Of wheat																						
110311.010	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																				
110311.090	- Other		X																				
110313.000	Of maize (corn)	21.3%	В7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1103.19	Of other cereals																						
	l Of barley																						
110319.110	- Imported by Japanese Government according to Article 4.2 of the Law for Stabilization of Supply-Demand and Prace of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
110319.190	- Other		X																				
	2 Of triticale				1																		
110319.210	- Imported by Japanese Government according to Article 4.2 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
110319.290	- Other		Х																				
110319.400	3 Of oats	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	4 Of rice																						
110319.510	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xql																				
110319.590	- Other		X																				
110319.300	5 Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
1103.20	Pellets																						
	1 Of wheat																						
110320.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
110320.190	- Other		X																				
110320.200	2 Of oats	12.0%	В7		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Of maize (corn) or rice																						
110320.310	(1) Of maize (corn)	21.3%	В7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Of rice																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
110320.350	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of A griedlure, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law.		XqI																				
110320.390	- Other		Х																				
	4 Of barley																						
110320.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law		XqI																				
110320.490	- Other		Х																				
	5 Of triticale																						
110320.510	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the abmet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law		XqI																				
110320.590	- Other		X																				
110320.600	6 Other	17.0%	В7		10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground																						
	Rolled or flaked grains																						
110412.000	Of oats	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
1104.19	Of other cereals																						
	1 Of wheat or triticale																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	[1] Of wheat																						
110419.111	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
110419.119	- Other		X																				
	[2] Of triticale																						
110419.121	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
110419.129	- Other		Х				1			1		1	1				1	1			-		1
	2 Of maize (corn) or rice																						
110419.210	(1) Of maize (corn)	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Of rice																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
110419.250	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																				
110419.290	- Other		Х																				
	3 Of barley																						
110419.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		XqI																				
110419.490	- Other		X																				
	Other worked grains (for example, hulled, pearled, sliced or kibbled)																						
110422.000	Of oats	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104.23	Of maize (corn)																						
110423.010	l Intended for use in the manufacture of cornflakes	16.2%	В7		10.1%	8.1%	6.1%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110423.090	2 Other	18.0%	B5		9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
1104.29	Of other cereals																						
	1 Of wheat or triticale																						
	[1] Of wheat			·												·							ı 7

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
110429.111	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the eabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		XqI																				
110429.119	- Other		X																				
	[2] Of triticale																						
110429.121	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the eabinet order concerning wheat and others provided by the eabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
110429.129	- Other		X																				<b>——</b>
	2 Of rice		1																				
110429.250	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning rice and others provided by the eabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xql																				
110429.290	- Other		Х																				
	3 Of barley																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
110429.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by selfer to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Pisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		ΧqΙ																				
110429.490	- Other		Х																				
	4 Other																						
110429.310	- Of buckwheat	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
110430.000	Germ of cereals, whole, rolled, flaked or ground	17.0%	R5		14.7%	13.9%	13.1%	12.4%	11.6%	10.8%	10.0%	9.3%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
	Flour, meal, powder, flakes, granules and pellets of potatoes																						
110510.000	Flour, meal and powder	20.0%	В7		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110520.000	Flakes, granules and pellets	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8																						
110610.000	Of the dried leguminous vegetables of heading 07.13	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1106.20	Of sago or of roots or tubers of heading 07.14																						
	- Of manioc																						
110620.190	- Other	15.0%	R5		13.0%	12.3%	11.6%	10.9%	10.2%	9.5%	8.9%	8.2%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
110620.200	- Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
1106.30	Of the products of Chapter 8																						
	- Flour, meal and powder of bananas																						шЛ
110630.190	- Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
110630.200	- Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
11.07	Malt, whether or not roasted																						
1107.10	Not roasted				-				,														

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																						19th year
	Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota").																						
110710.011	- Furnigated with peat		Xq2																				
110710.021	- Other		Xq2																				
	- Other																						
110710.019	- Fumigated with peat	21.30 yen/kg	B10		15.49 yen/kg	13.55 yen/kg	11.62 yen/kg	9.68 yen/kg	7.75 yen/kg	5.81 yen/kg	3.87 yen/kg	1.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110710.029	- Other		X																				
1107.20	Roasted																						
110720.010	- For "the Pooled Quota"		Xq2																				
110720.020	- Other		X																				I
11.08	Starches; inulin																						ı
	Starches																						į
1108.11	Wheat starch																						ı
110811.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demmad and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
110811.090	- Other		X																				
1108.12	Maize (corn) starch																					į l	i i

Trailer II.	Description	Description	G-4	Niete	1	2	2-4	445	Selv	Cale	741	041	Orl	1041	1145	1245	124	1.441	1545	164	174	104	As from
Tariff line	Description  - Concerning (1) Maize (corn) starch of subheading 1108.12, (2) Potato starch of subheading 1108.13, (3) Manioc (cassava) starch of subheading 1108.14, (4) Other starches of subheading 1108.19, (5) Inulin of subheading 1108.20, (6) Mixes and doughs for the preparation of bakers' wares of heading 190 5 of subheading 1901.20-1(2)-D5-(b) and (7)	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year
	Food preparations of subheading 1901.90-1-(2)-D-(), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import and under the difference of the conditions which are effective at the time of import																						
	Note: The tariff quota shall be calculated on the basis of 157,000 tons, hereinafter referred to as "the Pooled Quota of starch or similar articles" in this heading or heading 19.01.																						
110812.010	<ul> <li>For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue</li> </ul>		Xq1																				
110812.020	- Other		Xql																				
110812.090	- Other		Х	S																			
1108.13	Potato starch																						
	- For "the Pooled Quota of starch or similar articles"																						
110813.010	<ul> <li>For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue</li> </ul>		Xql																				<u> </u>
110813.020	- Other		Xq1																				I
110813.090	- Other		X	S																			I
1108.14	Manioc (cassava) starch																						I
	- For "the Pooled Quota of starch or similar articles"																						
110814.010	<ul> <li>For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue</li> </ul>		Xq1																				
110814.020	- Other		Xq1																				I
110814.090	- Other		X	S																			
1108.19	Other starches	<u></u>													1								 I
	- Sago starch	<u></u>													1								 I
	For "the Pooled Quota of starch or similar articles"																						<u> </u>
110819.011	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xql																				
110819.012	— Other		Xq1																				
110819.019	- Other		X	S																			
	- Other	-		-																			 I

			1	1		1								1	1					1			As from
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year
	- Wakame (Undaria pinnatifida)																						
121221.321	Dried		X																				
	Other																						
121221.322	Preserved in normal temperature		X																				
121221.329	Other		X																				
121221.390	- Other	15.0%	Xb																				
	Other																						
1212.99	Other																						
	1 Tubers of konnyaku ( <i>Amorphophalus</i> ), whether or not cut, dried or powdered																						
121299.110	- For the quantity (quota) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, on the basis of 267 ton (equivalent quantity to rude flour converted by the way stipulated by a cabinet order), and also in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production and international market situation and other relevant conditions		Xql																				
121299.190	- Other	2,796 yen/kg	R15		2,586.30 yen/kg	2,516.40 yen/kg	2,446.50 yen/kg	2,376.60 yen/kg															
	Chapter 13 Lac; gums, resins and other vegetable sa	ips and extract	ts																				
	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar agar and other mucilages and thickeners, whether or not modified, derived from vegetable products																						
	Vegetable saps and extracts																						
1302.19	Other																						
	l Bases for beverage																						
130219.110	(1) Obtained from a single material of vegetable origin	10.0%	B5		5.0%	3.3%	1.7%	Free															
130219.120	(2) Other	16.5%	В7		10.3%	8.3%	6.2%	4.1%	2.1%	Free													
	Chapter 14 Vegetable plaiting materials; vegetable	products not e	lsewhere spec	cified or includ	led																		·
	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)																						
1401.90	Other																						
140190.100	1 Rushes, Shichitoi ( <i>Cyperus</i> tegetiformis) and Wanguru ( <i>Cyperus</i> exaltatus)	8.5%	B5		4.3%	2.8%	1.4%	Free															
	SECTION III ANIMAL OR VEGETABLE FATS A	AND OILS AT	ND THEIR C	LEAVAGE P	RODUCTS; PI	REPARED ED	DIBLE FATS;	ANIMAL OR	VEGETABLI	E WAXES													

Tariff line	Description	Base rate	Category	Note 1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified																					
	Low erucic acid rape or colza oil and its fractions																					
1514.11	Crude oil																					
151411.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5	5.45 yen/k	g 3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151411.200	2 Other	13.20 yen/kg	B5	6.60 yen/k	g 4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151419.000	Other	13.20 yen/kg	B5	6.60 yen/k	g 4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																					
1514.91	Crude oil																					
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5	5.45 yen/k	g 3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151491.200	2 Other	13.20 yen/kg	B5	6.60 yen/k	g 4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151499.000	Other	13.20 yen/kg	B5	6.60 yen/k	g 4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified																					
	Linseed oil and its fractions																					
151511.000	Crude oil	5.0% or 5.50 yen/kg, whichever is the greater	В5	2.5% or 2.7 yen/kg, whichever the greater	yen/kg, is whichever is	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151519.000	Other	5.0% or 5.50 yen/kg, whichever is the greater	B5	2.5% or 2.7 yen/kg, whichever the greater	yen/kg, is whichever is	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Maize (corn) oil and its fractions																					
1515.21	Crude oil																					
151521.100	1 Of an acid value exceeding 0.6	5 yen/kg	B10	3.64 yen/k	3.18 yen/kg	2.73 yen/kg	2.27 yen/kg	1.82 yen/kg	1.36 yen/kg	0.91 yen/kg	0.45 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151521.200	2 Other	10.40 yen/kg	B10	7.56 yen/k	g 6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151529.000	Other	10.40 yen/kg	B10	7.56 yen/k	g 6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.50	Sesame oil and its fractions																					
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B5	4.25 yen/k	g 2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151550.200	2 Other	10.40 yen/kg	В7	6.50 yen/k	5.20 yen/kg	3.90 yen/kg	2.60 yen/kg	1.30 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.90	Other																					
	4 Other																					
	(1) Of an acid value exceeding 0.6																					
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	B10	6.18 yen/k	g 5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.510	- Other	8.50 yen/kg	В3	2.13 yen/k	g Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																					
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B10	7.56 yen/k	g 6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.520	- Other	10.40 yen/kg	В3	2.60 yen/k	g Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16																					

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Tariff line	Description	Base rate	Category		1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year
151710.000	Margarine, excluding liquid margarine	29.8%	B5		14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1517.90	Other  2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared																						
151790.290	(2) Other	13.20 yen/kg	B10	9.	60 yen/kg	8.40 yen/kg	7.20 yen/kg	6.00 yen/kg	4.80 yen/kg	3.60 yen/kg	2.40 yen/kg	1.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.400	4 Shortening	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.900	5 Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured																						
1521.90	Other																						
	1 Beeswax or spermaceti																						
152190.010	- Beeswax	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION IV PREPARED FOODSTUFFS; BEVE	ERAGES, SPIR	ITS AND VII	NEGAR; TOBAC	CO AND I	MANUFACTU	JRED TOBA	CCO SUBSTI	TUTES							ļ.	ļ.		ļ.		ļ.		
	Chapter 16 Preparations of meat, of fish or of crust	taceans, molluse	cs or other aqu	natic invertebrates	3																		
16.01																							
160100.000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.02	Other prepared or preserved meat, meat offal or blood																						
160210.000	Homogenised preparations	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
1602.20	Of liver of any animal																						
160220.010	1 Of bovine animals or swine	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	Of poultry of heading 01.05																						
1602.31	Of turkeys																						
	2 Other																						
160231.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.32	Of fowls of the species Gallus domesticus																						
	2 Other										L												
160232.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160232.290	(2) Other	6.0%	B5*		2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.39	Other																						
	2 Other																						
160239.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of swine																						
1602.41	Hams and cuts thereof																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	1 Ham or bacon, excluding those sterilised, pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																						
160241.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free							
160241.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.090	2 Other	20.0%	В5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
1602.42	Shoulders and cuts thereof																						
	1 Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																						
160242.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	BI0**	SG3, S	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free							
160242.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160242.090	2 Other	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
1602.49	Other, including mixtures																						
	2 Other																						
	(1) Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																						
160249.210	[1] Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free							
160249.220	[2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160249.290	(2) Other	20.0%	В5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
1602.50	Of bovine animals																						
	2 Other																						
	(1) Internal organs and tongues of bovine animals																						
160250.210	- In airtight containers, containing vegetables	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	- Other																						
160250.291	Simply boiled in water	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
	Other																						
160250.292	In airtight containers	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
160250.299	Other	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues																						
	- In airtight containers, containing vegetables																						
160250.310	- Containing rice	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.320	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line																							
	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs																						
	Fish, whole or in pieces, but not minced																						
1604.13	Sardines, sardinella and brisling or sprats																						
160413.090	- Other	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160415.000	Mackerel	9.6%	В5		4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved																						
1605.10	Crab																						
	2 Other																						
160510.021	- Containing rice	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Shrimps and prawns																						
1605.21	Not in airtight container																						
-	2 Other																						
160521.021	- Containing rice	5.3%	B10		3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.29	Other																						
	2 Other																						
160529.021	- Containing rice	5.3%	B10		3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Molluses																						
1605.54	Cuttle fish and squid																						
160554.100	1 Smoked																						
	- In airtight containers																						
	Containing rice	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						[
	Containing rice	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
-	2 Other																						
-	- In airtight containers																						
160554.911	Containing rice	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.919	Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
-	- Other																						
160554.991	Containing rice	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.999	Other	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Chapter 17 Sugars and sugar confectionery				1	1	1		1	1	1	1	1	1	1	1		1	1	1	1		
17.01	Cane or beet sugar and chemically pure sucrose, in solid form																						
	Raw sugar not containing added flavouring or colouring matter																						
1701.12	Beet sugar																						i

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
170112.100	I Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°		Х	S																			
170112.200	2 Other		X	S																			
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter	35.30 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
1701.14	Other cane sugar																						
	Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°																						
170114.110	(1) Sugar centrifugal		X	S																			
170114.190	(2) Other	35.30 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
170114.200	2 Other		X	S																			
	Other																						
170191.000	Containing added flavouring or colouring matter		Х	S																			
1701.99	Other																						
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar		Х	S																			
170199.200	2 Other		X	S																			
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter, artificial honey, whether or not mixed with natural honey; caramel																						
1702.20	Maple sugar and maple syrup																						
170220.100	l Maple sugar	20.80 yen/kg	R16		13.00 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg
170220.200	2 Maple syrup	17.5% or 13.50 yen/kg, whichever is the greater	R16		10.9% or 8.44 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	yen/kg,	8.8% or 6.75 yen/kg, whichever is the greater										
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose																						
170230.100	1 Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater										
	2 Other																						
170230.210	(1) Containing added sugar		X																				
	(2) Other																						
170230.221	A Refined		X																				
170230.229	B Other		X																				
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar																						

		(-)																					
17	70290.523	(b) Maltose	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free										
17	70290.529	(c) Other		Х																			
17	7.03	Molasses resulting from the extraction or refining of sugar																					
17	703.10	Cane molasses																					
		2 Other																					
17	70310.090	- Other	15.30 yen/kg	В5	7.65 yen/kg	5.10 yen/kg	2.55 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
17	703.90	Other																					
		2 Other																					
17	70390.090	- Other	15.30 yen/kg	B10	11.13 yen/k	9.74 yen/kg	8.35 yen/kg	6.95 yen/kg	5.56 yen/kg	4.17 yen/kg	2.78 yen/kg	1.39 yen/kg	Free										
17	7.04	Sugar confectionery (including white chocolate), not containing cocoa																					
17	70410.000	Chewing gum, whether or not sugar-coated	24.0%	B10	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free										
17	704.90	Other																					
		2 Other																					
17	70490.210	- Candies	25.0%	B10	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free										
<u>17</u>	70490.220	- Caramels	25.0%	B10	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free										
<u>2</u> ا	70490.230	- White chocolate	25.0%	B10	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free										
	70490.290	- Other	25.0%	B10	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free										
		Chapter 18 Cocoa and cocoa preparations																					
18	3.03	Cocoa paste, whether or not defatted																					
18	80320.000	Wholly or partly defatted	10.0%	B5	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
18	3.06	Chocolate and other food preparations containing cocoa																					
18	806.10	Cocoa powder, containing added sugar or other sweetening matter																					
18	80610.100	1 Containing added sugar	29.8%	PIC	PIC-7 PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
18	806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg																					
		1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																					
		(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter,																					

As from 19th year

Free

180620.311

180620.319

Tariff line

170290.521

170290.522

Description

(a) Sorbose

excluding whipped cream in pressurised containers

products"

- Other

- For "the Pooled Quota of other milk

21.0%

R6

Х

S

15.8%

14.0%

12.3%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

10.5%

B Other

A Containing added sugar

Base rate

12.0%

Note

S

Category

X

В5

1st year

6.0%

2nd year

4.0%

3rd year

2.0%

4th year

Free

5th year

Free

6th year

Free

7th year

Free

8th year

Free

9th year

Free

10th year

Free

11th year

Free

12th year

Free

13th year

Free

14th year

Free

15th year

Free

16th year

Free

17th year

Free

18th year

Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	(2) Other																						
180620.321	A Containing added sugar	23.8%	B10	S	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180620.322	B Other	21.3%	R5	S	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
	2 Other																						
	(1) Containing added sugar																						
	A Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste																						
180620.111	<ul> <li>Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight</li> </ul>	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180620.119	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180620.190	B Other	28.0%	B10		20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
180620.210	<ul> <li>For the quantity within the limits of a tarilf quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</li> </ul>		W-2																				
	Note: The tariff quota shall be calculated in consideration of demand for and supply of powdered milk and such food preparations for manufacture of chocolate in the current fiscal year (April-March) and other relevant conditions.		Xq2																				
180620.290	- Other																						
	Intended for use as materials for chocolate	21.3%	PIC	PIC-9, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	Other	21.3%	PIC	PIC-8, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	Other, in blocks, slabs or bars																						
180631.000	Filled	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1806.32	Not filled																						
180632.100	1 Chocolate confectionery	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Containing added sugar																						
180632.211	<ul> <li>Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight</li> </ul>	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180632.219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180632.220	(2) Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
1806.90	Other																						
180690.100	1 Chocolate confectionery	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						

									1									1					
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	(1) Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																						
	A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																						
180690.311	- For "the Pooled Quota of other milk products"	21.0%	R6		15.8%	14.0%	12.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
180690.319	- Other		X	S																			
	B Other																						
180690.321	(a) Containing added sugar	23.8%	В7		14.9%	11.9%	8.9%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.322	(b) Other	21.3%	R5	S	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
	(2) Other																						
	A Containing added sugar																						
180690.211	Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.220	B Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 19 Preparations of cereals, flour, starch or	milk; pastrycoo	oks' products											•									
	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 3% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.																						
1901.10	Preparations suitable for infants or young children, put up for retail sale																						
	1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																						
	(1) Of a milkfat content, by weight, not exceeding 30%																						
190110.111	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190110.119	- Other		Х	S																			
	(2) Other																						
190110.121	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190110.129	- Other		Х	S																			1
	2 Other																						
	(1) Food preparations of goods of headings 04.01 to 04.04																						
190110.211	A Containing added sugar	23.8%	R5	S	20.6%	19.5%	18.4%	17.3%	16.2%	15.1%	14.1%	13.0%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190110.219	B Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
190110.221	A Containing added sugar	24.0%	R5		20.7%	19.6%	18.5%	17.5%	16.4%	15.3%	14.2%	13.1%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
190110.229	B Other	13.6%	R5		11.7%	11.1%	10.5%	9.9%	9.3%	8.7%	8.0%	7.4%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05																						
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 0.40 I to 04 of preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)																						
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																						
	A Of a milkfat content, by weight, not exceeding 30%																						
190120.111	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190120.112	- Other		X	S																			
	B Other																						
190120.116	- For "the Pooled Quota of other milk products"	25.0%	R18		23.8%	23.3%	22.9%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%
190120.117	- Other		X	S																			
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose																						
	A Mostly containing rice preparation																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190120.122	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the eabinet order concerning rice and others provided by the eabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xql																				
190120.128	- Other		Х																				
	B Mostly containing wheat and triticale preparation																						
190120.131	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided the column 3 of paragraph 1 of Article 45 of the Law		Xql																				
190120.139	- Other		X																				
	C Mostly containing barley preparation																						
190120.141	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the eabinet order concerning wheat and others provided by the cabinet order provided the column 3 of paragraph 1 of Article 45 of the Law																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from
190190.142	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xql																				19th year
190190.148	- Other		Х																				
	B Mostly containing wheat and triticale preparation																						
190190.151	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
190190.159	- Other		X																				
	C Mostly containing barley preparation																						
190190.161	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	<ul> <li>For the tariff rate quota in Japan's Schedule to the WTO Agreement</li> </ul>		Xql																				
	→ Other	25.0% Subject to an import mark- up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-4	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
190190.169	- Other		х	The originating goods classified under this tariff line belong to the subheading 1901-90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.161.																			
5	D Mostly containing starch																						
	(a) Containing wheat starch																						
190190.171	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply- Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		XqI																				
190190.172	- Other		Х																				
	(b) Other																						
	<ul> <li>For "the Pooled Quota of starch or similar articles"</li> </ul>																						
190190.176	- Containing added sugar		Xq1																				
190190.177	- Other		Xql																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190190.179	- Other		Х	S																			
	(3) Mochi (rice-cake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose																						
	[1] Containing not more than 30% by weight of rice																						
	[i] Containing added sugar																						
190190.583	1 Containing not more than 15% by weight of sucrose		X																				
190190.585	2 Other		X																				
190190.586	[ii] Other		X																				
	[2] Other																						
190190.587	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xql																				
190190.588	- Other		X																				
	2 Other																						
	(1) Food preparations of goods of headings 04.01 to 04.04																						
	A Containing added sugar																						
	(a) Containing less than 50% by weight of sucrose																						
190190.211	<ul> <li>Foods, the largest single ingredient of which is sugar by weight</li> </ul>		Х																				
	- Other																						
190190.216	<ul> <li>Whipped cream in pressurised containers</li> </ul>	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190190.217	- Other	23.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
190190.219	(b) Other	29.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	B Other																						
190190.221	<ul> <li>Whipped cream in pressurised containers</li> </ul>	21.3%	R19	S	13.3%	10.7%	8.0%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190.229	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190190.230	(2) Malt extract	9.0%	B10		6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	(3) Other																						
	A Containing added sugar																						
	(a) Containing not more than 15% by weight of sucrose																						
190190.241	- Preparations of rice flour		X																				
190190.242	- Preparations of wheat flour	24.0%	PIC	PIC-3	PIC																		
190190.243	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free										
	(b) Other																						
	<ul> <li>Foods, the largest single ingredient of which is sugar by weight</li> </ul>																						
190190.246	- Preparations of rice flour		Х																				
190190.247	- Preparations of wheat flour	28.0%	PIC	PIC-3	PIC																		
190190.248	- Other	28.0%	PIC	PIC-5	PIC																		
	- Other																						
190190.251	- Preparations of rice flour		X																				
190190.252	- Preparations of wheat flour	23.8%	PIC	PIC-3	PIC																		
190190.253	- Other	23.8%	PIC	PIC-5	PIC																		
	B Other																						
190190.261	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free										
	- Other																						
190190.266	- Preparations of rice flour		X																				
190190.267	- Preparations of wheat flour	16.0%	PIC	PIC-3	PIC																		
190190.269	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free										
	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared																						
	Uncooked pasta, not stuffed or otherwise prepared																						
190211.000	Containing eggs	30 yen/kg	В8		20.00 yen/kg	16.67 yen/kg	13.33 yen/kg	10.00 yen/kg	6.67 yen/kg	3.33 yen/kg	Free												
1902.19	Other																						
190219.010	1 Biefun	27.20 yen/kg	R5		23.49 yen/kg	22.25 yen/kg	21.02 yen/kg	19.78 yen/kg	18.55 yen/kg	17.31 yen/kg	16.07 yen/kg	14.84 yen/kg	13.60 yen/kg										
	2 Other																						
	- Macaroni and spaghetti																						
190219.093	Spaghetti	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free										
190219.094	Macaroni	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free										
	- Other																						
190219.092	Udon, somen and soba		X																				
190219.099	Other	34 yen/kg	B10		24.73 yen/kg	21.64 yen/kg	18.55 yen/kg	15.45 yen/kg	12.36 yen/kg	9.27 yen/kg	6.18 yen/kg	3.09 yen/kg	Free										

	1 Containing added sugar																					
190220.110	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluses or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free										
190220.190	(2) Other	23.8%	B10	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free										
	2 Other																					
190220.210	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluses or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free										
190220.220	(2) Other	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free										
1902.30	Other pasta																					
190230.100	1 Containing added sugar	23.8%	B10	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free										
	2 Other																					
190230.210	- Instant Ramen and other instant noodles	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free										
190230.290	- Other	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free										
190240.000	Couscous	24 yen/kg	B10	17.45 yen/kg	15.27 yen/kg	13.09 yen/kg	10.91 yen/kg	8.73 yen/kg	6.55 yen/kg	4.36 yen/kg	2.18 yen/kg	Free										
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (com)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included																					
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products																					
190410.010	l Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	11.5%	В7	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Prepared foods containing not less than 50% by weight of those obtained by merely the swelling or roasting of rice, wheat, triticale or barley																					

Tariff line

1902.20

Description

Stuffed pasta, whether or not cooked or otherwise prepared

(1) Of rice

Base rate

Note

Category

1st year

2nd year

3rd year

4th year

5th year

6th year

7th year

8th year

9th year

10th year

11th year

12th year

13th year

14th year

15th year

16th year

17th year

18th year

As from 19th year

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190410.211	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																				
190410.212	- Other		Х																				
	(2) Of wheat and triticale																						
190410.221	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																						
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																				
	Other	Subject to an import mark- up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									

Tariff line	Description	Base rate	G-t	Note	1st year	2nd vear	3rd vear	4th vear	5th vear	6th vear	7th year	Oals	041	1041	11th year	12th year	13th year	14th vear	15th year	16th year	174	18th year	As from
	Description	Dase rate	Category		ist year	2nd year	3rd year	4th year	5th year	oin year	/th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year
190410 229	- Other		х	The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190410.221.																			
	(3) Of barley																						
190410.231	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
190410.239	- Other		X																				
190410.300	3 Other	16.3%	B10		11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																						
190420.100	1 Breakfast cereals	11.5%	В7		7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Prepared foods containing not less than 50% by weight of those obtained by merely the swelling of rice, wheat, triticale or barley																						
	(1) Of rice																						ı 7

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190420.211	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xql																				
190420.212	- Other		Х																				
	(2) Of wheat and triticale																						
190420.221	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																						
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																				
	Other	Subject to an import mark- up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190420.229	- Other		х	The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a redewant tariff commitment on the originating goods classified under the tariff line 190420.221.																			
	(3) Of barley																						
190420.231	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																						
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xql																				
	Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-4	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190420.239	- Other		х	The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.231.																			
190420.300	3 Other	16.3%	B10		11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30	Bulgur wheat																						
190430.010	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stable Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																						
	<ul> <li>For the tariff rate quota in Japan's Schedule to the WTO Agreement</li> </ul>		Xq1																				1
	- Other	25.0%																					
		Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190430.090	- Other		х	The originating goods classified under this tariff line belong to the subheading 1904 30, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190430,010.																			
1904.90	Other																						
	1 Of rice																						
190490.110	[1] Containing not more than 30% by weight of rice		Х																				
	[2] Other																						
190490.120	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xql																				
190490.130	- Other		X																				
	2 Of wheat and triticale					1																	$\square$
190490.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law																						
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
190490.290	- Other		Х	The originating goods classified under this tariff line belong to the subheading 1904-90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.210.																			
	3 Of barley																						
190490.310	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Stapile Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the abinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law																						
	<ul> <li>For the tariff rate quota in Japan's Schedule to the WTO Agreement</li> </ul>		Xq1																				
	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-4	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190490.390	- Other		х	The originating goods classified under this tariff line belong to the subheading 1904.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.310.																			
190490.400	4 Other		Х																				
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products																						
190510.000	Crispbread	9.0%	B10		6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190520.000	Gingerbread and the like	18.0%	B10		13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
,	Sweet biscuits; waffles and wafers																						
190531.000	Sweet biscuits	20.4%	B10		14.8%	13.0%	11.1%	9.3%	7.4%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190532.000	Waffles and wafers	18.0%	В8		12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190540.000	Rusks, toasted bread and similar toasted products	9.0%	В7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1905.90	Other																						
190590.100	Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	9.0%	В7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.200	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																						
	(1) Containing added sugar																						
190590.311	A Arare, Senbei and similar rice products		X																				
190590.312	B Biscuits, cookies and crackers	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
190590.314	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	D Other																						
190590.313	- Pizza, chilled or frozen	24.0%	В8		16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.319	- Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Other																						
190590.321	A Arare, Senbei and similar rice products		Х																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190590.322	B Biscuits, cookies and crackers	13.0%	B5		6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
190590.323	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
190590.329	D Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Chapter 20 Preparations of vegetables, fruit, nuts or	r other parts of	plants																				
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid																						
2001.10	Cucumbers and gherkins																						
200110.100	1 Containing added sugar	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2001.90	Other																						
	1 Containing added sugar																						
200190.120	(2) Sweet corn	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
200190.230	(3) Sweet corn	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid																						
2002.90	Other																						
200290.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
	(1) Tomato purée and tomato paste																						
_	- In airtight containers																						
	Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shellfish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954).																						
200290.211	For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																						
	Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions.		Xq2																				
200290.219	Other	16.0%	B5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	- Other																						

Free

Free

Free

Free

Free

Free

As from

19th year

Free

Free

Free

Free

18th year

17th year

200490.291

Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06

Homogenised vegetables

1 Containing added sugar

20.05

2005.10

200510.100

Tariff line

200290.221

Description

-- For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are Base rate

15.0%

16.8%

В5

B5

7.5%

8.4%

5.0%

5.6%

2.5%

2.8%

Free

Free

Free

Free

Free

Free

Note

Category

1st year

2nd year

3rd year

4th year

5th year

6th year

7th year

8th year

9th year

10th year

Free

11th year

12th year

13th year

14th year

15th year

16th year

Tarifi	line Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200510	200 2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2005.20	Potatoes																						
200520	.100 1 Mashed potatoes and potato flakes	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200520	210 (1) In airtight containers not more than 10 kg each including container	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200520	220 (2) Other	9.0%	В7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.4	Peas (Pisum sativum)																						
	1 Containing added sugar																						
200540	.110 (1) Unshelled	13.4%	R5		11.6%	11.0%	10.4%	9.7%	9.1%	8.5%	7.9%	7.3%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
200540	.190 (2) Other	23.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	2 Other																						
	(1) In airtight containers not more than 10 kg each including container																						
200540	212 B Other	15.0%	В5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Other																						
200540	222 B Other	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Beans (Vigna spp., Phaseolus spp.)																						
2005.5	Beans, shelled																						
6	l Containing added sugar																						
200551	(1) In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	В7		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200551	190 (2) Other	23.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
200551	200 2 Other	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.5	Other																						
	2 Other																						
200559	210 (1) In airtight containers not more than 10 kg each including container	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2005.6	Asparagus																						
200560	010 1 In airtight containers not more than 10 kg each including container	16.0%	В7		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200560	020 2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2005.80	Sweet com (Zea mays var. saccharata)																						
200580	100 1 Containing added sugar	14.9%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Other vegetables and mixtures of vegetables																						
2005.9	Bamboo shoots																						
200591	100 1 Containing added sugar	13.4%	В5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200591	900 2 Other	13.6%	В5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2005.9	Other																						
	1 Containing added sugar																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	(2) Other																						
200799.221	- Fruit purée and fruit pastes	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200799.229	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included																						
	Nuts, ground-nuts and other seeds, whether or not mixed together																						
2008.11	Ground-nuts																						
	1 Containing added sugar																						
200811.110	(1) Peanut butter	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200811.120	(2) Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
200811.210	(1) Peanut butter	10.0%	В5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Other																						
	- Roasted ground-nuts																						
200811.291	- Unshelled	21.3%	В7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.292	- Other	21.3%	В7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.299	- Other	21.3%	В7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.19	Other, including mixtures																						
)	1 Containing added sugar																						
`	(2) Other																						
	A Cashew nuts and other roasted nuts																						
200819.191	- Cashew nuts	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200819.192	- Other	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	B Other																						
200819.193	Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	16.8%	В7		10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.199	- Other	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
	(2) Other																						
	C Coconuts, Brazil nuts, paradise nuts, hazel nuts (Corylus spp.), cashew nuts and gingko nuts																						
200819.226	- Gingko nuts	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	D Other																						
200819.229	(b) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2008.20	Pineapples																						
	1 Containing added sugar																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																						
200820.111	<ul> <li>Concerning pineapples in this subbaeding I-(1) and 2-(1), for the quantity within the limits of a tartiff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</li> </ul>																						
	Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production (only the goods produced with Japanese fresh pineapples), and also in consideration of international market situation and other relevant conditions (in this subheading referred to as "the Pooled Quota").		Xq2																				
200820.119	- Other	33 yen/kg	R15		30.53 yen/kg	29.70 yen/kg	28.88 yen/kg	28.05 yen/kg															
	(2) Other																						
200820.191	A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free										
200820.199	B Other	46.8%	B10		34.0%	29.8%	25.5%	21.3%	17.0%	12.8%	8.5%	4.3%	Free										
	2 Other																						
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																						
200820.211	- For "the Pooled Quota"		Xq2																				
200820.219	- Other	33 yen/kg	R15		30.53 yen/kg	29.70 yen/kg	28.88 yen/kg	28.05 yen/kg															
200820.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free										
2008.30	Citrus fruit																						
	1 Containing added sugar																						
200830.110	(1) In pulp form	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free										
200830.190	(2) Other	23.8%	B5		11.9%	7.9%	4.0%	Free															
	2 Other																						
200830.210	(1) In pulp form	21.3%	B5		10.7%	7.1%	3.6%	Free															
200830.290	(2) Other	17.0%	B5		8.5%	5.7%	2.8%	Free															
2008.40	Pears																						
	1 Containing added sugar																						
	(1) In pulp form																						
200840.111	A In airtight containers	15.0%	B5		7.5%	5.0%	2.5%	Free															
200840.119	B Other	21.0%	B5		10.5%	7.0%	3.5%	Free															
	(2) Other																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200840.191	A In airtight containers	10.8%	B5		5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200840.199	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																				1		
	(1) In pulp form																				1		
200840.211	A In airtight containers	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200840.219	B Other	15.0%	В5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Other																						
200840.291	A In airtight containers	9.0%	В7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200840.299	B Other	10.8%	В5		5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2008.50	Apricots																						
	1 Containing added sugar																						
200850.110	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200850.190	(2) Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
200850.210	(1) In pulp form	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200850.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2008.60	Cherries																						
	l Containing added sugar																						
200860.110	(1) In pulp form	15.0%	В5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200860.190	(2) Other	15.0%	В5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
200860.210	(1) In pulp form	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200860.290	(2) Other	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2008.70	Peaches, including nectarines																						
	1 Containing added sugar																						
	(1) In pulp form																						
200870.111	A In airtight containers	21.3%	В5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200870.119	B Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A In airtight containers																						
200870.192	(b) Other	8.0%	В5		4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200870.199	B Other	13.4%	В5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
	(1) In pulp form																						
200870.211	A In airtight containers	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200870.219	B Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Other																					<u> </u>	
200870.299	B Other	9.6%	B5		4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2008.80	Strawberries																					<u> </u>	
	1 Containing added sugar																					<del>                                     </del>	<del>                                     </del>

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200880.110	(1) In pulp form	21.0%	B5		10.5%	7.0%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200880.190	(2) Other	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
200880.210	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200880.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Other, including mixtures other than those of subheading 2008.19																						
200891.000	Palm hearts	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2008.93	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea)																						
	1 Containing added sugar																						
200893.110	(1) In pulp form	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200893.210	(1) In pulp form	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200893.220	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2008.97	Mixtures																						
	2 Other																						
	(1) Containing added sugar																						
200897.211	A In pulp form	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200897.219	B Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Other																						
200897.221	A In pulp form	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2008.99	Other																						
200899.100	1 Ume (fruit of Mume plum)	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
	(1) Containing added sugar																						
	A In pulp form																						
200899.215	(b) Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A In pulp form																						
	(a) Bananas, avocados and prunes																						
200899.222	- Prunes	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(b) Other																						
200899.227	- Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	B Other																						
200899.228	(c) Frozen taros ( <i>Colocasia</i> spp.)	10.0%	В5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(d) Other																						
200899.251	- Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Johnig in water		1		1	1										1							1

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200899.259	- Other	12.0%	В5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																						
	Orange juice																						
2009.11	Frozen																						
	1 Containing added sugar																						
200911.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200911.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200911.210	(1) Not more than 10% by weight of sucrose	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200911.290	(2) Other	25.5%	В5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.12	Not frozen, of a Brix value not exceeding 20																						
	1 Containing added sugar																						
200912.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200912.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200912.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200912.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.19	Other																						
	1 Containing added sugar																						
200919.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200919.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	yen/kg, whichever is	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200919.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200919.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Grapefruit (including pomelo) juice																						
2009.21	Of a Brix value not exceeding 20																						

200939.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	yen/kg,	Free										
	2 Other																					
	(1) Not more than 10% by weight of sucrose																					
200939.219	C Other	19.1%	В5	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200939.290	(2) Other	25.5%	B5	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Pineapple juice																					
2009.41	Of a Brix value not exceeding 20																					
	1 Containing added sugar																					
200941.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10	16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free										
200941.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free										
	2 Other																					
200941.210	(1) Not more than 10% by weight of sucrose	19.1%	B10	13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free										
200941.290	(2) Other	25.5%	B10	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free										
2009.49	Other																					
	1 Containing added sugar																					
200949.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10	16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free										
200949.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free										
	2 Other																					
200949.210	(1) Not more than 10% by weight of sucrose	19.1%	B10	13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free										
200949.290	(2) Other	25.5%	B10	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free										
2009.50	Tomato juice																					
200950.100	1 Containing added sugar	29.8%	В5	14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200950.200	2 Other	21.3%	В5	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Grape juice (including grape must)																					
2009.61	Of a Brix value not exceeding 30																					
	l Containing added sugar																					
200961.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	В5	11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line

Description

Base rate

Note

Category

2nd year

1st year

3rd year

4th year

5th year

6th year

7th year

8th year

9th year

10th year

11th year

12th year

13th year

14th year

15th year

16th year

17th year

As from 19th year

18th year

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200961.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200961.200	2 Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.69	Other																						ļ
	1 Containing added sugar																						<u> </u>
200969.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200969.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	yen/kg,	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200969.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Apple juice																						
2009.71	Of a Brix value not exceeding 20																						ļ
	1 Containing added sugar																						<u> </u>
200971.110	<ul><li>(1) Not more than 10% by weight of sucrose, naturally and artificially contained</li></ul>	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10		24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	yen/kg, whichever is	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200971.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971.290	(2) Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.79	Other																						
	l Containing added sugar																						ļ
200979.110	<ul><li>(1) Not more than 10% by weight of sucrose, naturally and artificially contained</li></ul>	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10		24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	yen/kg,	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200979.210	(1) Not more than 10% by weight of sucrose	19.1%	В7		11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.290	(2) Other	29.8%	В7		18.6%	14.9%	11.2%	7.5%	3.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Juice of any other single fruit or vegetable																						<u> </u>
2009.81	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea) juice																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	1 Containing added sugar																						
200981.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	В5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200981.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200981.210	(1) Not more than 10% by weight of sucrose	19.1%	В5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200981.290	(2) Other	25.5%	В5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.89	Other																						
	1 Fruit juices																						
	(1) Containing added sugar																						
200989.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	В5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989.119	B Other	29.8% or 23 yen/kg, whichever is the greater	В5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A Not more than 10% by weight of sucrose																						
200989.122	- Prune juice	14.4%	B5		7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989.123	- Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989.129	B Other	25.5%	В3		6.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Vegetable juices																						
200989.210	(1) Containing added sugar	8.1%	B5		4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
200989.221	- In airtight containers	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
200989.231	- Carrot juice	7.2%	B5		3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																						
200989.910	(1) Containing added sugar	13.4%	В3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.90	Mixtures of juices																						
	1 Consisting chiefly of fruit juices																						
	(1) Containing added sugar																						
200990.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	В5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200990.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

																							·
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
2101.20	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																						
	2 Preparations with a basis of tea or maté																						
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																						
	A Of a milkfat content, by weight, not exceeding 30%																						
210120.231	- For "the Pooled Quota of other milk products"	25.0%	R18		23.8%	23.3%	22.9%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%
210120.232	- Other		X	S																			
	B Other																						
210120.236	-For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210120.237	- Other		X	S																			
	(2) Other																						
	A Containing added sugar																						
	(a) Less than 50% by weight of sucrose																						
210120.241	<ul> <li>Those, the largest single ingredient of which is sugar by weight</li> </ul>	21.0%	B10		15.3%	13.4%	11.5%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.242	- Other	16.8%	B10		12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.246	(b) Other	29.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
210120.247	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard																						
210310.000	Soya sauce	7.2%	В5		3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2103.20	Tomato ketchup and other tomato sauces																						
210320.010	1 Tomato ketchup	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210320.090	2 Other tomato sauces	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.30	Mustard flour and meal and prepared mustard																						
210330.200	2 Other	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2103.90	Other																						l
	1 Sauces																						
210390.110	(1) Mayonnaise	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
210390.120	(2) French dressings and salad dressings	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						<u> </u>
	(2) Other																						
210390.229	B Other	10.5%	В3		2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free								
21.05																							
2105.00	Ice cream and other edible ice, whether or not containing cocoa																						<u> </u>

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
2106.90	Other																						15th year
2100.30	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																						
	(1) Of a milkfat content, by weight, not exceeding 30%																						
	- For "the Pooled Quota of other milk products"																						
210690.111	<ul> <li>Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein</li> </ul>	12.0%	R6		9.0%	8.0%	7.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
210690.112	Other	21.0%	R6		15.8%	14.0%	12.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
210690.119	- Other		X	S																			
	(2) Other																						
	<ul> <li>Prepared edible fats and oils, containing more than 30% and not more than 70% by weight of those of heading 04.05</li> </ul>																						
	For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																						
	Note: The tariff quota shall be calculated on the basis of 18,977 ton for and in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions.																						
210690.121	The place of origin, New Zealand		Xq1																				
210690.122	Other	25.0%	B20*		19.5%	17.7%	15.9%	14.1%	12.3%	10.5%	8.6%	6.8%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free
210690.123	Other		X	S																			
	- For "the Pooled Quota of other milk products"																						
210690.124	<ul> <li>Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein</li> </ul>	12.0%	R5		10.4%	9.8%	9.3%	8.7%	8.2%	7.6%	7.1%	6.5%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
210690.125	Other	21.0%	R5		18.1%	17.2%	16.2%	15.3%	14.3%	13.4%	12.4%	11.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
210690.129	- Other		X	S																			
	2 Other																						
	(1) Food preparations, containing more than 30% by weight of one of those, rice, wheat including triticale or barley																						
	A Containing more than 30% by weight of rice																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
210690.517	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																				
210690.518	- Other		Х																				
	B Other																						
	(a) Containing more than 30% by weight of wheat including triticale																						
210690.214	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply- Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																						
	<ul> <li>For the tariff rate quota in Japan's Schedule to the WTO Agreement</li> </ul>		Xql																				
	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
210690.215	- Other		x	The originating goods classified under this tariff line belong to the subheading 2106 90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690. 214.																			
	(b) Containing more than 30% by weight of barley																						
210690.216	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply- Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																						
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xql																				
	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-4	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									

Tarif	f line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
210694	0.219	- Other		х	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.216.																			
		(2) Other																						
		A Sugar syrup, containing added flavouring or colouring matter																						
210690	0.221	- Of sugar centrifugal		X	S																			
210690	0.229	- Other	29.8% or 23 yen/kg whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21069	0.230	B Chewing gum	5.0%	B5		2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690	0.240	C Konnyaku	21.3%	R15		19.7%	19.2%	18.6%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%
		D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol																						
210690	0.246	(a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg whichever is the greater	B5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
		E Other																						
		(a) Containing added sugar																						
		Bases for beverage, containing <i>Panax</i> <i>ginseng</i> or its extract																						
210690	0.251	- Those, the largest single ingredient of which is sugar by weight	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690	0.259	- Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
		Food supplement with a basis of vitamins																						
		<ul> <li>Those, the largest single ingredient of which is sugar by weight</li> </ul>																						
210690	0.261	<ul> <li>Containing lactose, milk protein or milkfat</li> </ul>	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690	0.262	- Other	12.5%	В5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
210690.269	- Other	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Other																						
	Less than 50% by weight of sucrose																						
	<ul> <li>Those, the largest single ingredient of which is sugar by weight</li> </ul>																						
210690.271	<ul> <li>Containing lactose, milk protein or milkfat</li> </ul>	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
210690.272	- Other	25.5%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
210690.273	Those the largest single ingredient of which is products specified in subheading 1212.21 by weight	28.0%	Xb																				
210690.279	- Other	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
210690.281	I Put up in containers for retail sale, not more than 500 g each including container	29.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
210690.282	II Containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale, not more than 500 g each including container, those certifical by a certification procedure stipulated by a cabinet order as imported to be repacked in containers for retail sale, not more than 500 g including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty	76.50 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	(I) Containing lactose, milk protein or milkfat																						
210690.283	- Put up in containers for retail sale, not more than 500 g each including container	29.8%	B10		21.6%	18.9%	16.2%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.284	- Other	29.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	(II) Other																						
210690.510	- Those the largest single ingredient of which is sorbitol by weight except for sugar	29.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
210690.590	- Other	29.8%	PIC	PIC-6	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	(b) Other																						
210690.291	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		Х	s																			
	Bases for beverage, non- alcoholic																						
210690.293	Other	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Other																						
	Other																						
	I Food supplement with a basis of vitamins or hydrolysed vegetable protein																						
210690.296	- Hydrolysed vegetable protein	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	II Other																						
	(II) Other																						
	- Of products specified in subheading 1212.21																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
2309.10	Dog or cat food, put up for retail sale																						
230910.010	1 Containing not less than 10% of lactose by weight	Per each kilogramme, 59.50 yen plus 6 yen for every 1% exceeding 10% by weight of lactose contained	B5		Per each kilogramme, 29.75 yen plus 3 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 19.83 yen plus 2 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding 10% by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2309.90	Other																						
	2 Other																						
	(1) Containing not less than 10% of lactose by weight																						
230990.219	B Other	Per each kilogramme, 52.50 yen plus 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B5		Per each kilogramme, 26.25 yen plus 2.65 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 17.50 yen plus 1.77 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 8.75 yen plus 0.88 yen for every 1% exceeding 10% by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Other																						
	B Other																						
	(b) Other																						
	Other																						
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a cabinet order																						
230990.298	II Other	12.8%	В5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Chapter 24 Tobacco and manufactured tobacco sub	stitutes	, ,		,						ı		ı	,				ı			ı		
	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes																						
240210.000	Cigars, cheroots and cigarillos, containing tobacco	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

	,									1													
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences																						
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																						
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2403.19	Other																						
240319.100	1 Pipe tobacco	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
240319.200	2 Other	3.4%	B5		1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
2403.99	Other																						
240399.200	2 Other																						
	- Heat-not-burn tobacco products	3.4%	B5		1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION V MINERAL PRODUCTS		1		-					1	1				1						1	1	
	Chapter 25 Salt; sulphur; earths and stone; plasterin	ng materials, li	me and ceme	nt																			
25.01																							
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free- flowing agents; sea water																						
250100.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10		0.36 yen/kg	0.32 yen/kg	0.27 yen/kg	0.23 yen/kg	0.18 yen/kg	0.14 yen/kg	0.09 yen/kg	0.05 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION VI PRODUCTS OF THE CHEMICAL	OR ALLIED I	NDUSTRIES	S					•											•			
	Chapter 29 Organic chemicals																						
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																						
	Other polyhydric alcohols																						
290544.000	D-glucitol (sorbitol)	17.0%	B10	S	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																						
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																						
291814.000	Citric acid	6.5%	B5		3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2918.15	Salts and esters of citric acid																						
291815.010	1 Calcium citrate	6.5%	B5		3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Tariff line	Description	Base rate	Category	Note	1st vear	2nd year	3rd year	4th vear	5th vear	6th vear	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th vear	15th year	16th year	17th year	18th year	As from
33.01	Essential oils (terpeneless or not), including concretes and absolutes, resinoids, extracted olcoresins, concentrates of essential oils in fats, in freed oils, in waxes or the like, obtained by enfleurage or maceration, terpenic by-products of the deterpenation of essential oils, aqueous distillates and aqueous solutions of essential oils				, ,		,	•			*	,	•						•				19th year
	Essential oils other than those of citrus fruit																						
3301.25	Of other mints																					<u> </u>	
	1 Peppermint oil obtained from Mentha arvensis																						
330125.019	(2) Other	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 35 Albuminoidal substances; modified stars	ches; glues; en	zymes																				
35.03																							
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surfaceworked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01																						
	3 Other																						
350300.011	- Gelatin	17.0%	B15		13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free
350300.012	- Glues	17.0%	B15		13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free
35.05	Dextrins and other modified starches (for example, pregelatimised or esterified starches); glues based on starches, or on dextrins or other modified starches																						
3505.10	Dextrins and other modified starches																						
350510.100	1 Esterified starches and other starch derivatives	6.8%	B5***		6.8%	6.8%	6.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350510.200	2 Other	21.3% or 25.50 yen/kg, whichever is the greater	B10	S	15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	3.9% or 4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350520.000	Glues	21.3% or 25.50 yen/kg, whichever is the greater	B10		15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	yen/kg,	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION VIII RAW HIDES AND SKINS, LEAT	HER, FURSKI	INS AND AF	RTICLES THE	REOF; SADD	LERY AND E	IARNESS; TR	AVEL GOOI	OS, HANDBA	GS AND SIM	IILAR CONT	AINERS; ART	ICLES OF AN	IIMAL GUT (	OTHER THA	N SILK-WOF	RM GUT)						
	Chapter 41 Raw hides and skins (other than furskins	s) and leather																					
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split																						
4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved																						
	2 Other						-												-				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410120.211	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of 214,000 m² on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) which is reversible of 401, 20-2, 410, 50-2, and 4101, 90-2, tanned or crusted hides and skins of bovine (including buffalo) or equine animals of 4104.11-2, 4104.49-1, 2) and 4104.49-2, (2) and leather of bovine (including buffalo) or equine animals of 4107.11-2, (2), 4104.49-1, (2) and 4107.91-2, (2), 4107		XqI	The originating goods classified under the out-of-quota tariff line (410120.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410120.211)																			
410120.212	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4101.50	Whole hides and skins, of a weight exceeding 16 kg																						
	2 Other																						
410150.211	- For "the Pooled Quota (First Category)"		XqI	The originating goods classified under the out-of-quota tariff line (410150.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410150.211)																			
410150.212	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4101.90	Other, including butts, bends and bellies																						
	2 Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410190.211	- For "the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410190.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410190.211)																			
410190.212	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter																						
4103.30	Of swine																						
410330.200	2 Other	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared																						
5	In the wet state (including wet-blue)																						
4104.11	Full grains, unsplit; grain splits																						
	2 Other																						
410411.211	- For "the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410411.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410411.211)																			
410411.212	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4104.19	Other																						
	2 Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410419.211	- For "the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410419.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410419.211)																			
410419.212	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	In the dry state (crust)																						
4104.41	Full grains, unsplit, grain splits																						
	1 Tanned (including retanned) but not further prepared																						
	(2) Other																						
410441.121	- For "the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410441.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.121)																			
410441.122	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed or coloured																						
	<ul> <li>Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², buffalo leather and roller leather</li> </ul>																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
4104.49	Other																						
	1 Tanned (including retanned) but not further prepared																						
	(2) Other																						
410449.121	- For "the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410449.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.121)																			
410449.122	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed or coloured																						
410449.211	- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410449-212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449-211)																			
410449.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410449.221	- For "the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410449,222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449,221)																			
410449.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared																						
4105.30	In the dry state (crust)																						
	1 Dyed or coloured																						
410530.111	-For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of 1,070,000 m² on tanned or crust hides and skins of sheep or lamb of 4105.30-1, tanned or crust hides and skins of goat or kid of 4106.22-1, sheep or lamb skin leather of 4112.00-2-(1), and goats or kids skin leather of 4113.10-2(1) (hereinafter in this subheading and subheadings 4106.22, 4112.00 and 4113.10 referred to as "the Pooled Quota").		Xq1	The originating goods classified under the out-of-quota tariff line (410530,112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410530,111)																			
410530.112	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared			_																			
	Of goats or kids																						
4106.22	In the dry state (crust)																						
	l Dyed or coloured																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410622.111	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (410622.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410622.111)																			
410622.112	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of swine																						
410631.000	In the wet state (including wet-blue)	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4106.32	In the dry state (crust)																						
410632.100	1 Dyed or coloured	8.0%	В8		5.3%	4.4%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410632.200	2 Other	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4106.40	Of reptiles																						
\	2 Other																						
	(1) Dyed or coloured																						
1	A Of alligators, crocodiles or lizards																						
410640.211	- Of alligators or crocodiles	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.212	- Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.214	B Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
4106.92	In the dry state (crust)																						
	1 Dyed or coloured																						
410692.110	- Of ostriches	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410692.190	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14																						
	Whole hides and skins																						
4107.11	Full grains, unsplit																						
410711.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	<ul> <li>Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather</li> </ul>																						
410711.211	– For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410711.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.211)																			
410711.212	- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
410711.213	– For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410711.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.213)																			
410711.219	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
410711.221	- For "the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410711.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.221)																			

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410711.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.12	Grain splits																						
410712.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed																						
	<ul> <li>Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather</li> </ul>																						
410712.211	− For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410712.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.211)																			
410712.212	- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
410712.213	— For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410712.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.213)																			
410712.219	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410712 221	- For "the Pooled Quota (First Category)"		XqI	The originating goods classified under the out-of-quota tariff line (410712.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.221)																			
410712.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.19	Other																						
410719.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed																						
410719.211	- For "the Pooled Quota (Second Category)"		XqI	The originating goods classified under the out-of-quota tariff line (410719.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.211)																			
410719.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410719.221	- For "the Pooled Quota (First Category)"		XqI	The originating goods classified under the out-of-quota tariff line (410719.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.221)																			
410719.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, including sides																						
4107.91	Full grains, unsplit																						
410791.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed																						
	<ul> <li>Dyed or coloured, excluding buffalo leather and roller leather</li> </ul>																						
410791.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410791.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.211)																			
410791.212	- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410791.213	— For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out of quota tariff line (410791.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.213)																			
410791.219	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						ı
410791.221	• For 'the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410791.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.221)																			
410791.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.92	Grain splits																						
410792.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed																						
	<ul> <li>Dyed or coloured, excluding buffalo leather and roller leather</li> </ul>																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
410792 211	— For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out of quota tariff line (410792.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.211)																			
410792.212	- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
410792.213	- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410792.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.213)																			
410792.219	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
410792.221	• For "the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410792.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.221)																			
410792.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.99	Other																						
410799.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	2 Other																						15th year
	(1) Dyed, coloured, stamped or embossed																						
410799.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410799.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.211)																			
410799.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
410799.221	- For 'the Pooled Quota (First Category)*		XqI	The originating goods classified under the out-of-quota tariff line (410799.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.221)																			
410799.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.12																							
	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14																						
411200.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed										L		<u> </u>								L		

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
411200.211	- For "the Pooled Quota"		XqI	The originating goods classified under the out-of-quota tariff line (411200.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (411200.211)																			
411200.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14																						
4113.10	Of goats or kids																						
411310.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed																						
411310.211	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (411310,212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (411310,211)																			
411310.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.20	Of swine																						
411320.100	1 Parchment-dressed	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411320.210	Other  (1) Dyed, coloured, stamped or embossed	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411320.220	(2) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.30	Of reptiles																						
411330.100	l Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	(1) Dyed, coloured, stamped or embossed																						
	A Of alligators, crocodiles or lizards																						
411330.211	- Of alligators or crocodiles	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.212	- Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
411330.221	- Of turtles and tortoise	6.0%	В8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.222	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.90	Other																						
411390.100	1 Parchment-dressed	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed																						
411390.211	- Of ostriches	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411390.212	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather																						
411410.000	Chamois (including combination chamois) leather	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
4114.20	Patent leather and patent laminated leather, metallised leather																						
411420.010	l Metallised leather	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
411420.090	2 Other	28.0%	B15		22.8%	21.0%	19.3%	17.5%	15.8%	14.0%	12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls, parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour																						
411510.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411520.000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0%	В8		2.0%	1.7%	1.3%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 42 Articles of leather; saddlery and harness	s; travel goods,	handbags ar	d similar conta	iners; articles	of animal gut	other than sill	-worm gut)															
42.01																							oxdot
420100.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	5.3%	B10		3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

As from

19th year

420299.090

3 Other

Tariff line

Description

Base rate

4.6%

B10

3.3%

2.9%

2.5%

2.1%

1.7%

1.3%

0.8%

0.4%

Free

Note

Category

1st year

2nd year

3rd year

4th year

5th year

6th year

7th year

8th year

9th year

10th year

11th year

12th year

13th year

14th year

15th year

16th year

17th year

18th year

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
42.03	Articles of apparel and clothing accessories, of leather or of composition leather																						
4203.10	Articles of apparel																						
420310.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi- precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420310.200	2 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Gloves, mittens and mitts																						
4203.21	Specially designed for use in sports																						
420321.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants tusks or Bekko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
420321.210	- In baseball	12.5%	B15		10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
420321.290	- Other	12.5%	B15		10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
4203.29	Other																						
	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, netal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko																						
420329.110	- Of leather	14.0%	B10		10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.190	- Of composition leather	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.200	2 Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
4203.30	Belts and bandoliers																						
420330.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi- precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420330.200	2 Other	12.5%	B10		9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4203.40	Other clothing accessories																						
420340.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal elad with precious metal, metal plated with precious metal, precious stones, semi- precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420340.200	2 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.05																							
4205.00	Other articles of leather or of composition leather																						
	1 Of a kind used in machinery or mechanical appliances or for other technical uses																						

As from

19th year

Free

Tariff line

420500.110

Description

and intergill-leathers

- Clothing accessories

- Other

- Of furskin of sheep, goat, rabbit or hare

430310.091

430310.099

(1) Belts and beltings, combing leathers

Base rate

18.0%

Note

Category

B10

B15

B15

20.0%

16.3%

16.3%

15.0%

15.0%

13.8%

13.8%

12.5%

12.5%

11.3%

11.3%

10.0%

10.0%

8.8%

7.5%

7.5%

6.3%

6.3%

5.0%

5.0%

3.8%

3.8%

2.5%

2.5%

1.3%

Free

1st year

13.1%

2nd year

11.5%

3rd year

9.8%

4th year

8.2%

5th year

6.5%

6th year

4 9%

7th year

3 3%

8th year

1.6%

9th year

Free

10th year

Free

11th year

Free

12th year

Free

13th year

Free

14th year

Free

15th year

Free

16th year

Free

17th year

Free

18th year

Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
4303.90	Other																						
430390.010	- Of furskin of sheep, goat, rabbit or hare	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430390.090	- Other	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
	SECTION IX WOOD AND ARTICLES OF WOO	D; WOOD CH	ARCOAL; C	ORK AND A	RTICLES OF	CORK; MAN	UFACTURES	OF STRAW,	OF ESPARTO	OR OF OTH	ER PLAITIN	3 MATERIAL	S; BASKETW	VARE AND W	TCKERWORI	K							
	Chapter 44 Wood and articles of wood; wood charc	coal																					
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end- jointed, of a thickness exceeding 6 mm																						
	Coniferous																						
4407.11	Of pine (Pimis spp.)																						
	1 Not more than 160 mm in thickness																						
440711.110	(1) Planed or sanded	4.8%	В7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440711.190	(2) Other	4.8%	В7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.12	Of fir (Abies spp.) and spruce (Picea spp.)																						
	Not more than 160 mm in thickness (other than California red fir, grand fir, noble fir, pacific silver fir or Sitka spruce)																						
440712.110	(1) Planed or sanded	4.8%	В7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440712.190	(2) Other	4.8%	В7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, growed, rebated, chamfiered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed																						
4409.10	Coniferous																						
440910.200	2 Beadings and mouldings	3.6%	В7		2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																						
440910.310	(1) Of Pitsus spp., Abies spp. (other than California red fir, grand fir, noble fir and pacific silver fire, Piecea spp. (other than Sitka spruce) and Larix spp., not more than 160 mm in thickness	5.0%	В7		3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances																						
	Of wood																						
4410.11	Particle board																						
	1 In sheets or in boards																						
441011.110	Unworked or not further worked than sanded	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.120	- Surface-covered with melamine- impregnated paper	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.190	- Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.900	2 Other	5.0%	В7		3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
4410.12	Oriented strand board (OSB)																						
	1 In sheets or in boards																						
441012.110	- Unworked or not further worked than sanded	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441012.190	- Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441012.900	2 Other	5.0%	В7		3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.12	Plywood, veneered panels and similar laminated wood																						
4412.10	Of bamboo																						
	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness																						
	(1) With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (Swietema spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose																						
	A Varnished, printed, grooved, overlaid or similarly surface- worked																						
441210.111	(a) Tongued, grooved or similarly worked on one or both sides	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.119	(b) Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
441210.191	(a) Less than 6 mm in thickness	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.199	(b) Other	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A Varnished, printed, grooved, overlaid or similarly surface- worked																						
441210.211	(a) Tongued, grooved or similarly worked on one or both sides	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.219	(b) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
441210.291	(a) Less than 6 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.299	(b) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness																						
4412.31	With at least one outer ply of tropical wood																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	-With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique. Sapelli, Virola, Mahogany (Swietenia spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose																						
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																						
441231.111	(1) Tongued, grooved or similarly worked on one or both sides	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.191	(2) Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Less than 6 mm in thickness																						
441231.911	- Less than 3 mm in thickness	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.921	- Less than 6 mm but not less than 3 mm in thickness	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
441231.931	- Less than 12 mm but not less than 6 mm in thickness	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.941	- Less than 24 mm but not less than 12 mm in thickness	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.951	- Not less than 24 mm in thickness	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
	l Varnished, printed, grooved, overlaid or similarly surface-worked																						
441231.119	(1) Tongued, grooved or similarly worked on one or both sides																						
	- with at least one outer ply of tropical wood of Abura, Afrormosia, Ako, Alan, Andrroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Louro, Maçarraduba, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Orazbii, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Saqui-Saqui, Sepelir, Sucupira, Suren, Tauari, Teak, Tiama, Tola, White Meranti, White Seraya, Yellow Meranti	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	- Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.199	(2) Other																						
	<ul> <li>with at least one outer ply of tropical wood specified in the tariff line 441231.119</li> </ul>	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Less than 6 mm in thickness																						
441231.919	- Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.929	<ul> <li>Less than 6 mm but not less than 3 mm in thickness</li> </ul>	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
441231.939	- Less than 12 mm but not less than 6 mm in thickness																						
	<ul> <li>with at least one outer ply of tropical wood specified in the tariff line 441231.119</li> </ul>	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.949	- Less than 24 mm but not less than 12 mm in thickness																						
	<ul> <li>with at least one outer ply of tropical wood specified in the tariff line 441231.119</li> </ul>	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
ì	- Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.959	- Not less than 24 mm in thickness																						
	<ul> <li>with at least one outer ply of tropical wood specified in the tariff line 441231.119</li> </ul>	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.33	Other, with at least one outer ply of non- coniferous wood of the species alder (Alms spp.), ash (Fraxims spp.), beech (Fagus spp.), birch (Bentla spp.), cherry (Frams spp.), cheatin (Castanea spp.), clim (Ulmus spp.), cheating spp.), hickory (Cayva spp.), horse chestinut (Aescalus spp.), lime (Tilia spp.), maple (Aeer spp.), oak (Quercus spp.), plane tree (Platams spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Auglans spp.)																						
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																						
441233.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.190	(2) Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Less than 6 mm in thickness																						
441233.911	- Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
441233.912	- Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
441233.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.992	- Less than 24 mm but not less than 12 mm in thickness	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.993	- Not less than 24 mm in thickness	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.34	Other, with at least one outer ply of non- coniferous wood not specified under subheading 4412.33																						
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																						
441234.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.190	(2) Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Less than 6 mm in thickness																						
441234.911	- Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.912	- Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
441234.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.992	- Less than 24 mm but not less than 12 mm in thickness	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.993	- Not less than 24 mm in thickness	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.39	Other, with both outer plies of coniferous wood																						
	l Varnished, printed, grooved, overlaid or similarly surface-worked																						
441239.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441239.190	(2) Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
441239.910	(1) Less than 6 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
441239.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441239.992	- Not less than 12 mm in thickness	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
4412.99	Other																						
	1 Laminated lumber																						

													1	I				1			1		
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
441299.190	- Other	6.0%	В7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
441299.990	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.16																							
441600.000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	2.2%	В7		1.4%	1.1%	0.8%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes																						
441860.000	Posts and beams	3.9%	В7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
4418.91	Of bamboo																						
	2 Other																						
	(2) Other																						
	- Other																						
441891.291	- Structural laminated lumber	3.9%	В7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441891.299	- Other	3.9%	В7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4418.99	Other																						
	2 Other																						
	(2) Other																						
	- Other																						
	- Structural laminated lumber																						
441899.231	- With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm²; of non-rectangular and non-square cross-section	3.9%	В7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.232	— With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418 99-231)	3.9%	В7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.239	— Other	3.9%	В7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
441899.291	— Cross Laminated Timber (CLT)	3.9%	В7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.299	— Other	3.9%	В7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XI TEXTILES AND TEXTILE ARTICI	LES																					
	Chapter 50 Silk																						
50.01																							
5001.00	Silk-worm cocoons suitable for reeling																						

																							As from
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year
500100.010	-Concerning the quantity of silk-worm cocoons in this subheading (evaluated as raw silk stipulated by a cabinet order) and the quantity of raw silk in 5002.00-2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 798 ton, in consideration of the quantity		Xq1																				
	of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in subheading 5002.00.																						
500100.090	- Other	2,523 yen/kg	B10		1,834.91 yen/kg	1,605.55 yen/kg	1,376.18 yen/kg	1,146.82 yen/kg	917.45 yen/kg	688.09 yen/kg	458.73 yen/kg	229.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
50.02																							1
5002.00	Raw silk (not thrown)																						
	2 Other																						
	- For "the Pooled Quota"																						
500200.211	- Double cocoons silk		Xq1																				
	- Other																						
500200.215	20/22 denier		Xq1																				
500200.216	26/29 denier		Xq1																				
500200.217	Other		Xql																				
	- Other																						
500200.221	- Double cocoons silk	6,978 yen/kg	B10		5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						1
500200.225	20/22 denier	6,978 yen/kg	B10		5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.226	26/29 denier	6,978 yen/kg	B12		5,367.69 yen/kg	4,830.92 yen/kg	4,294.15 yen/kg	3,757.38 yen/kg	3,220.62 yen/kg	2,683.85 yen/kg	2,147.08 yen/kg	1,610.31 yen/kg	1,073.54 yen/kg	536.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.227	Other	6,978 yen/kg	B10		5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XII FOOTWEAR, HEADGEAR, UMBI	RELLAS, SUN	UMBRELL	AS, WALKIN	IG <b>-</b> STICKS, S	EAT-STICKS	, WHIPS, RID	ING-CROPS	AND PARTS	THEREOF; P	REPARED FE	EATHERS AN	D ARTICLES	MADE THEF	EWITH; AR	TIFICIAL FLO	OWERS; ARTI	ICLES OF HU	MAN HAIR				
	Chapter 64 Footwear, gaiters and the like; parts of s	uch articles																					
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes																						
6401.10	Footwear incorporating a protective metal toe- cap																						
640110.010	1 Ski-boots	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640110.090	2 Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																						
6401.92	Covering the ankle but not covering the knee																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640312.090	2 Other	30.0%	B10		21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.19	Other																						
640319.010	1 With outer soles of rubber, leather or composition leather	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640319.090	2 Other	30.0%	B10		21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe																						
	- House footwear																						
640320.011	— For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as "the Pooled Quota")  Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-March), international market situations and other relevant conditions and include the following items: (1) Footwear (excluding footwear for gymastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99, (2) Footwear (excluding sports footwear for gymastics, athletics or similar activities and slippers) of subheading 6404.19, with uppers containing furskin and leather in part (3) Footwear (excluding sports footwear, footwear for gymastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part and outer soles of leather (5) Footwear (excluding sports footwear, footwear, footwear, footwear for gymastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers of subheading 6405.90 in the uppers of subheading for gymnastics, athletics or similar activities and slippers) of subheading 6405.90 in the uppers of subheading 6405.90 in the uppers of subheading for gymnastics, athletics or similar activities and slippers) of subheading 6405.90 in the uppers of subheading for gymnastics, athletics or similar activities and slippers) of subheading 6405.90 in the uppers of subheading for gymnastics, athletics or similar activities and slippers) of subheading 6405.90 in the uppers of subheading 6405.90 in the uppers of subheading for gymnastics, athletics or similar activities and slippers) of subheading 64		Xq1	The originating goods classified under the out-of-quota tariff line (640320.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.011)																			
640320.012	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640320.021	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640320.022) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.021)																			
640320.022	- Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.40	Other footwear, incorporating a protective metal toe-cap																						
	With outer soles of rubber, leather or composition leather																						
640340.011	→ For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640340.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640340.011)																			
640340.012	- Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
640340.021	→ For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640340.022) will receive preferential traiff treatment without the limit of quota quantity set out for this tariff line (640340.021)																			

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640340.022	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear with outer soles of leather																						
6403.51	Covering the ankle																						
	1 House footwear																						
640351.011	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640351.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640351.011)																			
640351.012	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
640351.021	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
4 640351.022	- For "the Pooled Queta"		Xql	The originating goods classified under the out-of-quota tanff line (640351.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640351.022)																			
640351.029	- Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.59	Other																						
	1 Slippers or other house footwear																						
640359.011	(1) Slippers	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640359.012	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640359.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.012)																			
640359.019	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
640359.020	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	- For "the Pooled Quota"																						
	- With an insole over 19 cm																						
640359.044	— For men		Xql	The originating goods classified under the out-of-quota tariff line (640359.104) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.044)																			
640359.045	— For women		XqI	The originating goods classified under the out-of-quota tariff line (640359, 105) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359,045)																			

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640359.049	- Other		Xql	The originating goods classified under the out-of-quota tariff line (640359.111) or 640359.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.049)																			
	- Other																						
	- With an insole over 19 cm																						
640359.104	— For men	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640359.105	— For women	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
640359.111	<ul> <li>Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap</li> </ul>	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640359.119	— Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																						
6403.91	Covering the ankle																						
	l Footwear with outer soles of rubber or composition leather (excluding house footwear)																						
640391.011	<ol> <li>Footwear for gymnastics, athletics or similar activities</li> </ol>	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
640391.012	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640391.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.012)																			
640391.019	- Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	2 Other																						
640391.021	(1) Footwear for gymnastics, athletics or similar activities	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																						
640391.022	- For "the Pooled Quota"		XqI	The originating goods classified under the out-of-quota tariff line (640391.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.022)																			
640391.029	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.99	Other																						
	1 Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear)																						
640399.011	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B15		21.9%	20.3%	18.6%	16.9%	15.2%	13.5%	11.8%	10.1%	8.4%	6.8%	5.1%	3.4%	1.7%	Free	Free	Free	Free	Free	Free
	(2) Other																						
	- For "the Pooled Quota"																						
	- With an insole over 19 cm																						
640399.012	— For men		Xq1	The originating goods classified under the out-of-quota tariff line (640399.015) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.012)																			

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640399.013	— For women			The originating goods classified under the out-of-quota tariff line (640399.016) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.013)																			
640399.014	- Other		ΧqΙ	The originating goods classified under the out-of-quota tariff line (640399.031) or 640399.039) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.014)																			
	- Other																						
	- With an insole over 19 cm																						
640399.015	— For men	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.016	— For women	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
640399.031	<ul> <li>Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap</li> </ul>	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.039	— Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
640399.021	(1) Slippers, footwear for gymnastics, athletics or similar activities	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640399.022	- For "the Pooled Quota"		XqI	The originating goods classified under the out-of-quota tariff line (640399.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.022)																			
640399.029	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																						
	Footwear with outer soles of rubber or plastics																						
640411.000	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404.19	Other																						
١	1 With uppers containing furskin																						
1	(1) With the uppers of leather in part (excluding slippers)																						
640419.111	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640419.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640419.111)																			
640419.119	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419.190	(2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	2 Other																						
640419.210	- Jikatabi	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419.220	- Canvas shoes	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419.290	- Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404.20	Footwear with outer soles of leather or composition leather																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	1 With uppers containing furskin																						
	<ol> <li>With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)</li> </ol>																						
640420.111	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640420.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.111)																			
640420.119	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.190	(2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	2 With outer soles of leather (excluding those with uppers containing furskin)																						
١	(1) Canvas shoes																						
ì	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)																						
640420.211	- For "the Pooled Quota"		XqI	The originating goods classified under the out-of-quota tariff line (640420.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.211)																			
640420.212	- Other	17.3%	B10		12.6%	11.0%	9.4%	7.9%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.219	B Other	21.6%	B15		17.6%	16.2%	14.9%	13.5%	12.2%	10.8%	9.5%	8.1%	6.8%	5.4%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640420.221	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640420.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.221)																			
640420.222	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.229	B Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640420.300	3 Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.05	Other footwear																						
6405.10	With uppers of leather or composition leather																						
	1 With outer soles of leather and uppers of composition leather																						
	<ol> <li>With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)</li> </ol>																						
640510.111	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640510.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640510.111)																			
640510.119	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640510.190	(2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640510.300	3 Other	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640520.000	With uppers of textile materials	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6405.90	Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	I With outer soles of rubber, plastics, leather or composition leather																						
	(1) With uppers containing furskin																						
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																						
640590.111	- For "the Pooled Quota"		XqI	The originating goods classified under the out-of-quota tariff line (640590.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.111)																			
640590.112	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.119	B Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
`	(2) Other																						
)	A With outer soles of leather																						
	(a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																						
640590.121	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640590.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.121)																			
640590.122	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.128	(b) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640590.129	B Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.200	2 Other	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st vear	2nd vear	3rd vear	4th vear	5th vear	6th vear	7th year	8th year	9th year	10th year	11th year	12th vear	13th vear	14th vear	15th year	16th year	17th year	18th vear	As from
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof		outegoly	1.00	156 year	2nd year	stayea	Tan you	Stryett	om your	van year	om yeu	3 ta year	Total year	Title year	12.11.) (11.	15th year	Titalyear	Total you	1011111	Tranyou	Total year	19th year
6406.10	Uppers and parts thereof, other than stiffeners																						
	1 Of leather or containing furskin																						
640610.110	- Uppers	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
640610.190	- Other	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
640610.200	2 Other	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640620.000	Outer soles and heels, of rubber or plastics	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6406.90	Other																						
	1 Of leather or containing furskin																						
640690.110	Of leather, whether or not containing furskin	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
	- Other																						
640690.121	- Of wood	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
640690.129	- Of other materials	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
	2 Other																						
640690.210	- Of wood	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640690.290	- Of other materials	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE																						
	Chapter 70 Glass and glassware																						
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter																						
701810.000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7018.90	Other																						
701890.010	1 Combined with precious metal or metal plated with precious metal	6.6%	B10		4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XVIII OPTICAL, PHOTOGRAPHIC, C	CINEMATOG	RAPHIC, ME	EASURING, C	HECKING, PI	RECISION, M	EDICAL OR	SURGICAL I	NSTRUMENT	TS AND APP	ARATUS; CLC	OCKS AND W	ATCHES; MU	JSICAL INST	RUMENTS; I	ARTS AND A	CCESSORIE	S THEREOF					
	Chapter 91 Clocks and watches and parts thereof																						
91.13	Watch straps, watch bands and watch bracelets, and parts thereof																						
9113.90	Other																						
	1 Of leather or of composition leather																						
911390.110	(1) Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
911390.190	(2) Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES																						
	Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings																						
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof																						
9401.90	Parts																						
	1 Of leather																						
940190.021	- Of a kind use for the motor vehicles	3.8%	B10		2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940190.029	- Other	3.8%	B10		2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 96 Miscellaneous manufactured articles																						
96.05																							
960500.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	6.6%	B10		4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free