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; 25.0 per cent ad valorem for the second year; (B) (C) 24.2 per cent *ad valorem* for the third year; 23.3 per cent *ad valorem* for the fourth year; (D) (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)		stoms duties on originating goods classified under the tariff lines indicated with "R4" all be reduced as follows:	
	(i)	the c	ustoms duties shall be reduced to:
		(A)	34.8 per cent <i>ad valorem</i> for the first year;
		(B)	32.7 per cent <i>ad valorem</i> for the second year;
		(C)	30.6 per cent <i>ad valorem</i> for the third year;
		(D)	28.4 per cent <i>ad valorem</i> for the fourth year;
		(E)	26.3 per cent <i>ad valorem</i> for the fifth year;
		(F)	24.2 per cent <i>ad valorem</i> for the sixth year;
		(G)	22.1 per cent <i>ad valorem</i> for the seventh year; and
		(H)	20.0 per cent <i>ad valorem</i> for the eighth year;
	(ii)	in su	ustoms duties shall be reduced to 9 per cent <i>ad valorem</i> from the level set out bparagraph (i)(H) in six equal annual instalments beginning on 1 April of the year; and
	(iii)	the c	ustoms duties shall remain at 9 per cent ad valorem from the 14th year;
(ee)			aties on originating goods classified under the tariff lines indicated with "R5" duced as follows:
	(i)		ustoms duties shall be reduced by three twenty-seconds of the base rate on ate 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;
- (II) 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;

- (00) 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.¹
- 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 subsequent 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%.

remain at 14.9%.

Year	Rate of customs duties
	(%)
1	25.7
2	24.3
3	23.0
4	21.6
5	20.3
6	18.9
7	17.6
8	16.2
9	14.9

For the 10th year and for each subsequent year, the customs duties shall

(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 subsequent 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)
 - 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
1001	(%)
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 each subsequent year, the customs duties shall	

(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:

remain at zero.

Year	Rate of customs duties
	(%)
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
14	

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 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)			th year until the 13th year, for each year, the trigger level of the previous 5 metric tonnes; and
(j)	from		h year, for each year, the trigger level of the previous year plus 770 metric
(a)		SG1* go	boods, the rate of customs duty referred to in subparagraph 3(c) of Suball be:
	(i)	38.5 pc	er cent for the first year;
	(ii)	30.0 pc	er cent from the second year until the eighth year;
	(iii)	20.0 pc	er cent from the ninth year until the 12th year;
	(iv)	18.0 pc	er cent for the 13th year; and
	(v)	from the	he 14th year:
		i	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
		, ,	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)		SG1** g on 1 sh	goods, the rate of customs duty referred to in subparagraph 3(c) of Suball be:
	(i)	38.5 pc	er cent for the first year;
	(ii)	32.7 pc	er cent for the second year;
	(iii)	30.6 p	per cent for the third year;

2.

- (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 price¹ 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:

⁽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

⁽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 Price¹; and
 - (ii) the first alternative rate²; 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 Price³; 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:

⁽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;

⁽b) 100 yen per kilogramme from the third year until the seventh year; and

⁽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 rate¹.
- 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:

⁽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;

⁽b) 75 yen per kilogramme from the third year until the seventh year; and

⁽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.	good Sche volu the " EPA Sche	cordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural is classified under the tariff lines indicated with "SG4*" in Column "Note" in the edule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate me of imports of those originating agricultural goods from the United Kingdom, and of originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan and classified under the tariff lines indicated with "SG4*" in Column "Note" in the edule of Japan referred to in paragraph 1 of Sub-Section 5 of Section C of Part 3 of Annex 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)	4,090 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.
	the 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.
	the 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

	T	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
	SECTION I LIVE ANIMALS; ANIMAL PRODU	CTS						•		•	•			•									
	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.	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. Prices A: mentioned in [1]	Per each, the difference between the standard import price of live swine and the value			B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free									
	Rates B: the rates specified in this subheading [3] according to the each divisions of each import terms provided in the Annex 1-3	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																				

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												•	•				•					
Meat of bovine animals, fresh or chilled																						
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%
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%
Boneless																						
- 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%
- 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%
- 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%
- Other	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%
Meat of bovine animals, frozen																						
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%
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%
Boneless																						
- 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%
- 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%
- Brisket and plate	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%
- Other	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%
Meat of swine, fresh, chilled or frozen																						
Fresh or chilled																						
Carcasses and half-carcasses																						
2 Other																						
[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig careass, 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 careass 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 prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the	361 yen∕kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
	Chapter 2 Meat and edible meat offal Meat of bovine animals, fresh or chilled Carcasses and half-carcasses Other cuts with bone in Boneless - Loin - Chuck, Clod and Round - Brisket and plate - Other Meat of bovine animals, frezen Carcasses and half-carcasses Other cuts with bone in Boneless - Loin - Chuck, Clod and Round - Brisket and plate - Other Meat of swine, fresh, chilled or frozen Fresh or chilled Carcasses and half-carcasses 2 Other [1] Each kilogramme, in value for cutsoms duty, not more than the upper limit prices for the specifie duty applied on pig carcass, where the upper limit prices for the specifie duty applied on pig carcass, where the upper limit 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 the sub-paragraph 2 of the Same definition shall be applied in this heading.	Chapter 2 Meat and edible meat offal Meat of bovine animals, fresh or chilled Carcasses and half-carcasses Other cuts with bone in Boneless - Loin - Chuck, Clod and Round - Brisket and plate - Other Carcasses and half-carcasses Other cuts with bone in 38.5% Meat of bovine animals, frozen Carcasses and half-carcasses Other cuts with bone in 38.5% Meat of bovine animals, frozen Carcasses and half-carcasses - Loin - Chuck, Clod and Round 38.5% - Chuck, Clod and Round 38.5% - Chuck, Clod and Round - Brisket and plate - Chuck, Clod and Round - Brisket and plate - Other Meat of swine, fresh, chilled or frozen Fresh or chilled Carcasses and half-carcasses 2 Other [1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specifie duty applied on pig carcass, where the upper limit prices for the specifie duty applied on pig carcass, where the upper limit prices for pig carcass specified by the sub-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 importation provided by the importance of importance	Chapter 2 Meat and edible meat offal Meat of bovine animals, fresh or chilled Carcasses and half-carcasses 38.5% R1 Other cuts with bone in Boneless - Loin - Chuck, Clod and Round 38.5% R1 - Other 38.5% R1 - Other 38.5% R1 - Other Carcasses and half-carcasses 38.5% R1 Meat of bovine animals, frozen Carcasses and half-carcasses 38.5% R1 Other cuts with bone in 38.5% R1 Other cuts with bone in 38.5% R1 - Chuck, Clod and Round 38.5% R1 - Other 38.5% R	Chapter 2 Meat and edible meat offal Meat of bovine animals, fresh or chilled Carcasses and half-carcasses 38.5% R1 SG1*, S Boneless - Loin 38.5% R1 SG1*, S - Chuck, Clod and Round 38.5% R1 SG1*, S - Brisket and plate 38.5% R1 SG1*, S - Other 38.5% R1 SG1*, S Meat of bovine animals, frozen Carcasses and half-carcasses 38.5% R1 SG1*, S Other cuts with bone in 38.5% R1 SG1*, S Meat of bovine animals, frozen Carcasses and half-carcasses 38.5% R1 SG1*, S Other cuts with bone in 38.5% R1 SG1*, S - Chuck, Clod and Round 38.5% R1 SG1*, S - Chuck, Clod and Round 38.5% R1 SG1*, S - Chuck, Clod and Round 38.5% R1 SG1*, S - Chuck, Clod and Round 38.5% R1 SG1*, S - Chuck, Clod and Round 38.5% R1 SG1*, S - Other 38.5% R1 SG1*, S	Chapter 2 Meat and edible meat offial Meat of bovine animals, fresh or chilled Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% Boneless -Loin 38.5% R1 SG1*, S 25.8% -Chuck, Clod and Round 38.5% R1 SG1*, S 25.8% - Brisket and plate 38.5% R1 SG1*, S 25.8% - Other 38.5% R1 SG1*, S 25.8% Meat of bovine animals, frozen Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% Other cuts with bone in 38.5% R1 SG1*, S 25.8% Meat of bovine animals, frozen Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% Other cuts with bone in 38.5% R1 SG1*, S 25.8% - Loin 38.5% R1 SG1*, S 25.8% - Chuck, Clod and Round 38.5% R1 SG1*, S 25.8% - Other cuts with bone in 38.5% R1 SG1*, S 25.8% - Other of the specific divided of the specific duty applied on pig carcass, where the upper limit prices of the specific duty applied on pig carcass, where the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices for the upper limit prices	Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% 25.0%	Mest of bovine animals, fresh or chilled	Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3%	Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5%	Chapter 2 Most and edible meat offial Mest of bovine animals, fresh or chilled Curcases and half-curcases 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% Other cuts with bone in 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% - Chuck, Clod and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% - Price and plate 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% - Other cuts with bone in 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% - Price and plate 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% Mest of bovine animals, frozen - Curcases and half-curcases 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% Other cuts with bone in 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% Other cuts with bone in 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% - Chuck, Clod and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% - Chuck, Clod and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% - Price Ar lander dimpert price for the specific duty applied not bit beading. - Price Ar standard import prices for pig curcases, where the upper limit prices for pig curcases, specified by the substracting prices for the specific duty upplied in this heading. - Price Br. the price of the specific duty upplied in this heading. - Price Br. the price of the period of importation provides of pig curcases, specified by the period of importation provided by the curcase of importation pro	Chapter 2 Most and edible ment offal Ment of Dovine mimals, fresh or chilled Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Boneless - Loin 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Chack, Clod and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Prick and plate 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Other cats with bone in 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Meat of Bovine animals, frozen Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Meat of Bovine animals, frozen Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Meat of Bovine animals, frozen Carcasses and half-carcasses 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Doubless - Join SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Doubless - Join SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Doubless - Join SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Doubless - Join SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Doubless - Join SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Doubless - Join SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Doubless - Join SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Doubless - Join SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% Doubless SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Chack, Clod and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Pricket and plate 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Chack, Clod and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Chack, Clod and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Chack, Clod and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Chack and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Chack and Round 38.5% R1 SG1*, S 25.8% 25.0% 24.2% 23.3% 22.5% 21.7% 20.8% - Chack an	Chapter 2 Most and edible most offal	Chargetr 2 Mont and edible meat offile	Charger 2 Mont and cellule made offile	Charger 2 Mont and cells most offial Most of broken animals, Evels or cellified Section 2 Sect	Chapter 2 Most and cloble most offield Most of Volvies animals, fineshor callied Carcinoses and Microscreases 18 35 4 R1 S017, \$ 2.58% 25.0% 24.2% 23.3% 22.2% 22.9% 20.7% 20.8% 20.0% 18.2% 16.3% 14.5% 12.7% Other cass with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 20.7% 20.8% 20.0% 18.2% 16.3% 14.5% 12.7% Chance, Clost and Round 38 35 4 R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 20.7% 20.8% 20.0% 18.2% 16.3% 14.5% 12.7% - Chance, Clost and Round 38 35 6 R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 20.7% 20.8% 20.0% 18.2% 16.3% 14.5% 12.7% - Other cass with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 20.9% 20.0% 18.2% 16.3% 14.5% 12.7% - Other cass with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 20.0% 20.0% 18.2% 16.3% 14.5% 12.7% - Other cass with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 20.0% 20.0% 18.2% 16.5% 14.5% 12.7% - Other cass with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 20.0% 20.0% 18.2% 16.5% 14.5% 12.7% - Other cass with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 20.0% 20.0% 18.2% 16.5% 14.5% 12.7% - Other cass with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 21.7% 20.8% 20.0% 18.2% 16.5% 14.5% 12.7% - Other cass with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 21.7% 20.8% 20.0% 18.2% 16.5% 14.5% 12.7% - Other cass with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 21.7% 20.8% 20.0% 18.2% 16.5% 14.5% 12.7% - Other case with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 21.7% 20.8% 20.0% 18.2% 16.5% 14.5% 12.7% - Other case with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 21.7% 20.8% 20.0% 18.2% 16.5% 14.5% 12.7% - Other case with bose in 38.5% R1 S017, \$ 25.8% 25.8% 25.0% 24.2% 23.3% 22.9% 21.7% 20.8% 20.0% 18.2% 16.5% 14.5% 12.7% - Other case with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 23.3% 22.9% 21.7% 20.8% 20.0% 18.2% 16.5% 14.5% 12.7% - Other case with bose in 38.5% R1 S017, \$ 25.8% 25.0% 24.2% 22.3% 22.9% 21.7% 20.8% 20.0% 18.2% 16.5% 14.5% 14.5% 12	Chapter 2 Mast and ecolors materials, feed for childed	Chapter 2 Most and solidon must official Chapter 2 Most and solidon must official Chapter 2 Most and solidon must official Chapter 2 Most and State Chapter 2 Most and State	Compare 2 Mont and estables most effeld	Congress and subfix most offield	Charges 1 Appeals and color than of color collision of control color of c	Control result of the Note of Control Contro

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	Prices A by Rates B plus 1, the same definition shall be applied in this heading	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									
020311.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4.3%	В9*	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 Amex 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 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									

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	 Each kilogramme, not more than the upper limit prices for the specific duty applied on pig carcass, 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

	I	1		1	1	1	I		1	l	ı	ı	1	Ι	1			l	1			ı	
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
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%	B5		6.0%	4.0%	2.0%	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
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 lions and walruses (mammals of the suborder Pinnipedia)																						
020840.011	- Of whales		х																				
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 pragraph 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 the value for customs duty by 0.6	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

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
0210.12	Bellies (streaky) and cuts thereof																						
021012.010	[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 by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free										
021012.020	[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										
0210.19	Other																						
021019.010	[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 by 0.6	B10**	SG3, S	B10**	B10**	BI0**	B10**	B10**	B10**	B10**	B10**	Free										
021019.020	[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										
021020.000	Meat 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										
	Other, including edible flours and meals of meat or meat offal																						
021092.000	Of whales, dolphins and porpoises (mammals of the order Cetacea), of manutes and dugongs (mammals of the order Sirenia), of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																						
	 Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) 		х																				
	- Other	4.2%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0210.99	Other																						
	1 Of swine																						

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 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	Live fish																						
	Other live fish																						
0301.94	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)																						
	2 Other																						
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																						
	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 aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	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 tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)																						

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
030213.011	- Red salmon (Oncorhynchus nerka)	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
030213.012	- 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
030213.019	- 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
030219.000	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
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99																						
030231.000	Albacore or longfinned tunas (Thunnus alalunga)	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
030234.000	Bigeye tunas (Thunnus obesus)	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
0302.35	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)																						
030235.010	- Atlantic bluefin tunas (Thunnus thynnus)	3.5%	B5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
030235.020	- Pacific bluefin tunas (<i>Thunnus</i> 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
030236.000	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
030239.000	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 pallasti), anchovices (Engraulis sp.), sardines (Sardina pilchardus, Sardinops spp.), sardines (Sardina pilchardus, Sardinops spp.), sardines (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Sacomber scombrus, Scomber australassicus, Scomber japonicus), Indian mackerels (Rastrillegr spp.), secrishes (Scomberomorus spp.), jacks, crevalles (Caram spp.), cobia (Rachycentron canadam), silver pomírets (Pampus spp.), Pacific saury (Cololabis sairar), scads (Decapterus spp.), capelin (Mallous villosus), swordfish (Kyhhata gladus), Kawakwa (Euthymus affinis), bonitos (Sarda spp.), martins, sailfishes, spearfish (Istiophoridae), excluding odible fish offal of subheadings 0302.91 to 0302.99																						
030241.000	Herrings (Clupea harengus, Clupea pallasii)	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
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	Free	Free	Free	Free	Free
0302.43	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)																						
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	Free	Free	Free	Free
030244.000	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	Free	Free	Free	Free	Free
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	Free	Free	Free	Free	Free
030247.000	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
0302.49	Other																						
030249.100	1 Pacific saury (Cololabis saira) and 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																						

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
030249.210	- Secrfishes (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
030249.220	- Marlins (Istiophoridae)	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
	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanomidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99																						
030251.000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	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
0302.54	Hake (Merluccius spp., Urophycis spp.)																						
030254.100	1 Of Merluccius 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
030255.000	Alaska Pollack (Theragra chalcogramma)	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
0302.59	Other																						
030259.100	1 Tara (Gadus spp., Theragra 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
	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99																						
0302.89	Other																						
	1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.) and red- cyc round herring (Etrumeus spp.)																						
030289.110	- 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
030289.190	- 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
	3 Other																						
030289.299	- Other																						
	- 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
	 Samma (Cololabis spp., other than Cololabis saira) 	3.5%	B15		2.8%	2.6%	2.4%	2.2%	2.0%	1.8%	1.5%	1.3%	1.1%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free
	- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																						
0302.91	Livers, roes and milt																						
	1 Hard roes of Nishin (Clupea spp.) and Tara (Gadus spp., Theragra spp. and Merluccius spp.)																						
030291.020	- Hard roes of Tara (Gadus spp., Theragra spp. and Mertuccius 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
0302.99	Other																						
	2 Other																						
030299.910	(1) Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Sus (Scomber spp.), Iwashi (Errumeus spp., Sardinops spp. and Engradus spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)																						

Tariff line	Description	Base rate	Catacomi	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from
1 ariii nine	•	Base rate	Category	Note	isi year	zna year	3rd year	4in year	on year	oin year	7th year	8th year	9th year	Tom year	11th year	12th year	13th year	14th year	15th year	roin year	17th year	18th year	19th year
	- Herring (Clupea harengus, Clupea pallasti), Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), Buri (Seriola spp.) and Sardines (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	Free	Free	Free	Free
	- 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
	(2) Other																						
030299.999	- Other																						
	Atlantic bluefin tunas (Thunnus thynnus)	3.5%	B5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	- Red salmon (Oncorhynchus nerka), Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus Seta, Oncorhynchus keta, Oncorhynchus schawytscha, Oncorhynchus schawytscha, Oncorhynchus masou and Oncorhynchus rhodurus) and Swordish (Xiphias gladius)	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
	- Salmonidae other than Atlantic salmon (Salmo salar), Danube salmon (Indo hucho), Red salmon (Indo hucho), Red salmon (Oncorhynchus nerka) and Pacific salmon (Oncorhynchus keta, Oncorhynchus keta, Oncorhynchus schawytscha, Oncorhynchus masou and Oncorhynchus masou and Oncorhynchus mhodurus), Tunas other than Atlantic bluefin tunas (Thunnus thynau) and Yellowfin tunas (Thunnus albacares), Matin (Istiophoridae) and Spanish mackreel	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%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04																						
	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99																						
0303.12	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschavytschu, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)																						
030312.010	- 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
030312.090	- 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
030319.000	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 (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99																						
030341.000	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
030343.000	Skipjack or stripe-bellied bonito	3.5%	В3		0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free								
0303.45	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)																						

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
030345.020	- Pacific bluefin tunas (<i>Thunnus</i> 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.), sardinels (Sardina pilchardus, Sardinos spo.), sardinels (Gardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), sactifishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jack s, crevalles (Carams spp.), cobia (Rachycentron canadum), silver pomfirts (Pampus spp.), Pacific saury (Cololabis sairo), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladus), Swawkawa (Euthymus affins), bontos (Sarda spp.), mariins, sailfishes, spearfish (Istiophoridae), excluding odible 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%	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
	Fish of the families Bregmacerotidae, Euclichthydae, Gadidae, Macrouridae, Melanonidae, Merhucciidae, Moridae and Muraenolepididae, 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 (Theragra 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 red- eye round herring (Etrumeus spp.)																						
030389.110	- Nishin (Clupea 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																						
	 Nishin (Chupea spp.), Tara (Gadas spp., Hereagra spp. and Merhuccius spp.), Buri (Seriola spp.), Saha (Scomher spp.), Iwashi (Etrameus spp., Sardinops spp. and Engraulis spp.), Aji (Trachrurus spp.) and Decapierus spp.) and Samma (Cololabis spp.) 																						
030399.911	 Nishin (Clupea spp.) and Tara (Gadus spp., Theragra spp. and Merluccius spp.) 																						
	 Nishin (Clupea spp.) other than Herrings (Clupea harengus, Clupea pallasii) 	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
	 Tara (Gadus spp., Theragra spp., Merluccius spp.) other than Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) 	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%	Α		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
030399.912	 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
030399.919	- Other																						
	Sardines (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
	 Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Engraulis 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
	Aji (<i>Trachurus</i> spp., <i>Decapterus</i> 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																						

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 salar), Danube salmon (Hucho hucho) and Trout (Salmo truta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus squabonita, Oncorhynchus gilae, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	3.5%	A		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																						
	Vellowfin tunas (Thumus albacares), Bigeye tunas (Thumus obesus) and Atlantic bluefin tunas (Thumus thymus)	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%	В3		0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free								
	— Marlin (Istiophoridae)	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
	— 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 (Etrumeus spp., Sardinopa 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 (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
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 (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinopa 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	 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
	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%	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
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	Bluefin tunas (Thunnus thynnus, Thunnus orientalis)	3.5%	В5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
030487.030	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
0304.89	Other																						
030489.100	1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinopa spp. and Engraults 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%	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

				1	1								1	I									4 - 6
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 (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)																						
030499.120	- Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Erumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapierus 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																						
	- Other																						
030499.994	Southern bluefin tunas (Thunnus maccoyil)	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 (Gadus spp., Theragra spp. and Merluccius spp.) and Nishin roes on the tangles																						
030520.020	- Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.)	7.5%	B8		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	 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) 	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, Euclichthytae, Gadidae, Macrouridae, Melaromidae, Merhuccildae, Mordae and Muraenolepididae, other than cod (Gadus mornua, Gadus ogac, Gadus macrocephalus)																						
030553.100	- Tara (Gadus spp., Theragra spp. and Merluccius 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
0305.54	Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Scardina plachardus, Sardinops spp.), sardinel (Scardina plachardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Spratius spratius), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), sack and horse (Scomberomorus spp.), jack, and horse mackerel (Trachurus spp.), jack, crevalles (Carana spp.), cabia (Rachycentron canadam), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapierus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), mariins, sailfishes, spearfish (Istiophoridae)																						
030554.100	- Herrings (Clupea harengus, Clupea pallasii), Iwashi (Sardinops spp. and Engraulis spp.), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Aji (Trachurus spp. and Decapterus spp.) and Pacific saury (Cololabis saira)	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																						
	- Samma (Cololabis spp., other than Cololabis saira)	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., Icalurus spp., Caras spp., Catalurus spp., Cap (Cyprima spp., Carassius spp., Cenopharyngodon idellus, Hypophthalmichthys spp., Cirrhims spp., Mydharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselt, Leptobarbus howevni, Megalobrama spp.), cels (Anguilla spp.), Nile perch (Lates niloticus) and snakcheads (Chamm 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	- Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrameus spp. and Sardinops 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
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 Merthectus spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinaps spp. and Engraulis spp.), Aji (Trachurus spp. and Summa (Cololabis spp.) and Summa (Cololabis 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 (Gadus spp., Therager spp. and Merikactus spp.), Buri (Seriola spp.), Suba (Scomber spp.), Iwashi (Etrumeus spp. and Sardnops spp.), Aji (Trachmrus spp. and Decapterus spp.) and Samma (Ccololabis spp.)	10.5%	В10		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., Theragra spp. and Merthiccus spp.), Buri (Serola spp.), Saba (Scomber spp.), Iwashi (Etruneus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp., and Decapterus spp.) and Samma (Cololabis spp.)																						
030579.221	— 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
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., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp. and Sardinops spp.), Aji (Trachurus spp. and Decopterus 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

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%	B8		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 gigan), Japanese squid (Ioliolus 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																						
	- Cuttle fish (Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)	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%	B8		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%	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
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%	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
	Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Dovacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecuridae, Solenidae, Tridacriidae and Veneridae)																						
0307.71	Live, fresh or chilled																						
030771.100	1 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	1 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%	B8		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%	B8		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%	Α		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%	B8		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%	B8		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, firesh, 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%	B8		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																						
	Jellyfish other than Rhopilema spp.	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%	B8		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	cts of animal	origin, not els	sewhere 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], ed)-[2], [2], ed)-[3], [2], ed)-[4], [2], ed)-[4], [2], ed)-[4], [2], ed)-[5], [2], ed)-[6], [2], ed)-[6], [2], ed)-[6], [2], ed)-[7], [3], ed)-[8], [2], ed)-[8], [3], ed)-[8], [4], ed)-[8], ed)-[8	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%																						

				l			l	1	l				I					1	I	l		As from
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
1 Sterilised, frozen or preserved																						
- 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%
- Other		х	S																			
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%
Of a fat content, by weight, exceeding 6% but not exceeding 10%																						
l Sterilised, frozen or preserved																						
- 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%
- Other		х	s																			
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%
Of a fat content, by weight, exceeding 10%																						
l 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%																						
- 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%
- Other		х	S																			
(2) Other																						
- 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%
- Other		х	s																			
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%
Milk and cream, concentrated or containing added sugar or other sweetening matter																						
In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%																						
1 Containing added sugar																						
[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																						
	1 Sterilised, frozen or preserved - For 'the Pooled Quota of other milk products' - Other 2 Other Of a fat content, by weight, exceeding 6% but not exceeding 10% 1 Sterilised, frozen or preserved - For 'the Pooled Quota of other milk products' - Other 2 Other Of a fat content, by weight, exceeding 10% 1 Sterilised, frozen or preserved, other cream of a fat content, by weight, or 13% or more (other than sterilised, frozen or preserved) (1) Of a fat content, by weight, not exceeding 45% - For 'the Pooled Quota of other milk products'' - Other (2) Other - For "the Pooled Quota of other milk products'' - Other 2 Other Milk and cream, concentrated or containing added sugar or other sweetening matter In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% 1 Containing added sugar [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	1 Sterilised, frozen or preserved - For 'the Pooled Quota of other milk products' - Other 2 Other 2 Other 2 Other 2 Other 2 Other 1 Sterilised, frozen or preserved - For 'the Pooled Quota of other milk products' - Other 2 Other 3 Sterilised, frozen or preserved, other cream of a fat content, by weight, fozen or preserved) (1) Of a fat content, by weight, not exceeding 45% - For 'the Pooled Quota of other milk products' - Other (2) Other - For 'the Pooled Quota of other milk products' - Other 2 Other 2 Other 2 Other 2 Other 1 Containing added sugar 1 Il 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	1 Sterilised, frozen or preserved - For "the Pooled Quota of other milk products" 2 Other 2 Other 2 Other 2 Other 2 Other 2 Other 3 Sterilised, frozen or preserved - For "the Pooled Quota of other milk products" 2 Other 2 Other 3 Sterilised, frozen or preserved - For "the Pooled Quota of other milk products" 2 Other 2 Other 2 Other 2 Other 2 Other 3 Sterilised, frozen or preserved; other cream of a fat content, by weight, exceeding 10% 1 Sterilised, frozen or preserved; other cream of a fat content, by weight, for 13% or more (other than sterilised, frozen or preserved) (1) Of a fat content, by weight, not exceeding 45% - For "the Pooled Quota of other milk products" - Other (2) Other - For "the Pooled Quota of other milk products" - Other 2 Other - Sterilised, frozen or preserved; other cream of a fat content, by weight, not exceeding 45% - For "the Pooled Quota of other milk products" - Other 2 Other - For "the Pooled Quota of other milk products" - Other 2 Other 1 Cother 2 Other 1 Cother 1 Cother 2 Other 1 Cother 2 Other 1 Containing added sugar 1 Il 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. 11 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Pisheries by means stipulated by paragraph 2 thereof	1 Sterilised, frozen or preserved - For 'the Pooled Quota of other milk products' - Other 2 Other 21.3% R7 S Of a fat content, by weight, exceeding 6% but not exceeding 10% 1 Sterilised, frozen or preserved - For 'the Pooled Quota of other milk products' - Other 2 Other 2 Other 2 Other 3 S 2 Other 3 S Of a fat content, by weight, exceeding 10% 1 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% - For 'the Pooled Quota of other milk products' - Other (2) Other - For "the Pooled Quota of other milk products' - Other X S 2 Other R6 - Other X S (2) Other - For "the Pooled Quota of other milk products' - Other X S 1 Containing added sugar [1] 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	1 Sterilised, frozen or preserved -For 'the Pooled Quota of other milk products' - Other 2 Other 2 Other 2 Other 3 S S S S S S S S S S S S S S S S S S	1 Sterilised, frozen or preserved -For "the Pooled Quota of other milk products" 2 Other 2 Other 2 Other 2 Other 3 S S S S S S S S S S S S S S S S S S	1 Sterilised, frozen or preserved -For "the Pooled Quota of other milk products" 2 Other 2 Other 2 Other 2 Other 2 Solve	1 Sterilised, frozen or preserved	1 Sterilised, flozen or preserved - For "the Pooled Quota of other milk products" - Other 2 Other 2 Other 2 Other 2 1.3% R7 S 20.2%	1. Sterilised, frozen or preserved - For "the Pooled Quota of other milk products" - Other 2. 2.0 Mer 2. 1.3 Mer. S. 2.0 Mer. S. 3.0 M	1 Sternibed, frozen or preserved	1 Sterlined, frozen or preserved	1. Sterritised, flozen or preserved	Semilaced, frozen or preserved	Sterilood, from represented	Steriback from represerved	Startinost, from or proserved	18terlinder, flower or preserved 1.5	Startinest flower or preserved	Standbast from or preserved 1	Particular florent preserved 1	Notice from the present 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
040210.121	- Concerning milk and cream in powder, granules or other solid forms in this subheading 1-[2], 2-(1)-[2], (2)-[2], (40-2) and (402.29-2-[4]), 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		Xql																				
	Note: The tariff quota shall be calculated 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 school lunch etc." in this heading.																						
040210.129	- Other		х	S																			
	2 Other																						
	(1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, uper 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 cabinet order, hereinafter referred to as "For feeding purposes" in this heading																						
	[1] For School lunch etc.																						

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 lumch 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		Xq1																				
	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.																						
040210.212	- Other		х	s																			1
	[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									
	(2) Other																						1
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		Xql																				
	[2] Other																						1
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%																						

					1				1	1		I		l	1	l	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
040221.111	- 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, Foresty and Fisheries by means stipulated by paragraph 2 thereof		Xql																				
040221.119	- Other		х	s																			
	(2) Other																						<u> </u>
040221.121	- 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																				
040221.129	- Other		х	s																			1
	2 Other																						1
	(1) For school lunch etc. and for feeding purposes																						
	- For school lunch etc.																						
040221.211	— For "the Pooled Quota of skimmed milk powder for school lunch etc."		Xql																				
040221.212	Other		х	S																			1
	- For feeding purposes																						1
040221.216	For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																				
040221.217	Other	425 yen/kg	R10	s	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10									
	(2) Other																						
040221.221	[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		Xql																				
	[2] Other																					<u> </u>	
040221.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xql																				
040221.229	- Other		х	s																		1 '	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
0402.29	Other																						
	1 Of a fat content, by weight, exceeding 5%																						
	(1) Of a fat content, by weight, not exceeding 30%																						
040229.111	- 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		ΧqΙ																				
040229.119	- Other		х	S																			
	(2) Other																						
040229.121	- 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, Foresty and Fisheries by means stipulated by paragraph 2 thereof		Xql																				
040229.129	- Other		х	S																			
	2 Other																						
040229.211	[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		XqI																				
	[2] Other																						
040229.220	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xql																				
040229.291	- Other		х	s																			
	Other																						
0402.91	Not containing added sugar or other sweetening matter																						
	1 Of a fat content, by weight, exceeding 7.5%																						
040291.110	(1) Whipped cream in pressurised containers	25.5%	B5**		7.7%	5.1%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Other																						

Tr: 60 1:	D	D	G-4	27-4-	1-4	2-1	2-1	445	54	C41	741	O41	041	1045	114	104	124	1445	150	160	1745	1045	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
040291.121	- Concerning milk and cream in this subheading 1(2) and 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 1,500 ton, in consideration of the imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading.		Xql																				
040291.129	- Other		Х	S																			
	2 Other																						
040291.210	- For "the Pooled Quota"		Xql																				
040291.290	- Other		х	S																			
0402.99	Other																						
	1 Of a fat content, by weight, exceeding 8%																						
040299.110	(1) Whipped cream in pressurised containers	25.5%	B5**		7.7%	5.1%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(2) Other																						
040299.121	- 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																				
040299.129	- Other		х	S																			
	2 Other																						
040299.210	- 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		Xql																				
040299.290	- Other		х	S																			
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa																						

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		х	s																			
	2 Other																						
	(1) Frozen yogurt																						
040310.211	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg	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																						
	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	Containing added sugar		Xql																				
040390.112	Other		Xql																				
040390.113	- Other		х	s																			
	[2] Other																						
	- For "the Pooled Quota of other milk products"																						
040390.116	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%
040390.117	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		х	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 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																						
040390.121	Containing added sugar		Xql																				
040390.122	Other		Xql																				
040390.123	- Other		х	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 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																						
040390.131	Containing added sugar		Xql																				
040390.132	Other		Xql																				
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 spe																						

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
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		g)				,	,	,	,	,		,		,		,		,	,	,		19th year
	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 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																						
040410.111	- Containing added sugar		Xql																				
040410.119	- Other		Xq1																				
	[2] Other																						
	[i] Mineral concentrated whey																						
	- Concerning mineral concentrated whey in this subheading 1(1)[2][1] and (2)[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 14,000 ton, in consideration																						
	of the quantity of prospective domests 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		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
040410.129	- Other																						
	 Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder) 																						
	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	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% + 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 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	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% + 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%																						
	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
040410.131	- Concerning whey and modified whey, other than mineral concentrated whey, used for the manufacture of mixed feeds as may be prescribed by a cabinet order, in this subbleading 1-(1)-[2]-[ii]-1, 2 and (2)-[2]-[ii]-1, 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 and shall be calculated on the basis of 45,000 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. for feeding purposes" in this subbleading.		Xqi																				,
040410.139	- Other																						
	- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	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	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	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 25% but less than 45% (WPC)	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	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% + 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
	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
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 (3)-[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 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		Xql																				
	in consideration to 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 0404.90.																						
040410.149	- Other																						
	For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	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 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																						
040410.151	- Containing added sugar		Xql																				
040410.159	- Other		Xql																				
	[2] Other																						
	[i] Mineral concentrated whey																						
	- For "the Pooled Quota of mineral concentrated whey"																						
040410.161	 Containing added sugar 		Xq1																				
040410.162	- Other		Xql																				
040410.169	- Other																						
	 Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder) 																						
	Containing added sugar	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	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										
	 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	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	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										
	 Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45% 																						

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"		Xql																				
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	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% + 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		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	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	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"		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
040410.182	-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																				
040410.189	- 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	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% + 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)	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 45%	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
040410.200	2 Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free										
0404.90	Other																						
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																						
	(1) Of a fat content, by weight, not exceeding 1.5%																						
	[1] Containing added sugar																						
040490.111	- 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%
040490.112	- Other		х	S																			
	[2] Other																						
040490.116	 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																				
040490.117	- 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%
040490.118	- Other		х	S																			
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30%																						
	[1] Containing added sugar																		I		1		1

					1		1	1	T	1			1		1							1	$\overline{}$
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																			1
	[2] Other																						1
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"		Xql																				
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		х	s																			1
	(3) Of a fat content, by weight, exceeding 30%																						
	[1] Containing added sugar																						1
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		х	s																			1
	[2] Other																						1
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		х	S																			1
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
	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		ΧqΙ																				
	[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
040510.121	-Concerning butter and other fats and oils derived from milk in this subheading 1-[2], 2-[2] and subheading 1040 500-2-[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 581 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" in this heading.		Xql																				
040510.129	- Other		х	s																			
	2 Other																						
040510.210	[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																						
040510.221	- For "the Pooled Quota"		Xql																				
040510.229	- Other		x	S																			
0405.20	Dairy spreads																						
040520.010	- 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																				
040520.090	- Other		х	s																			
0405.90	Other																						<u> </u>
	1 Of a fat content, by weight, not exceeding 85%																						
040590.110	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity situplated 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																				
040590.190	- Other		х	s																			

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																						
040590.210	[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																						
040590.221	- For "the Pooled Quota"		Xq1																				
040590.229	- Other		Х	S																			ļ!
04.06	Cheese and curd																						
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd																						
040610.020	 A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg 	22.4%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	- Other																						
040610.010	— Concerning cheese and curd intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30), 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 within the limits 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 the quantity of prospective domestic production, international market situation and other relevant conditions, hereinander in this heading referred to as "the Pooled Quota" in this heading.		Xq2																				
040610.090	Other																						
	Cream Cheese which is a soft, spreadable, unripened and rindless cheese, containing milkfat in dy matter more than the minimum content, moisture on fat free basis more than the minimum content and dy matter more than the minimum content, as described in Codex Standard for Cream Cheese (CODEX STANDARD 275-1973)																						
	Containing fat content, by weight, less than 45%	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	Free
	Other	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	Other	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
0406.20	Grated or powdered cheese, of all kinds																						
040620.100	1 Of processed cheese	40.0%	PIC	PIC-10, S	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
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	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	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	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	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	Free
04.07	Birds' eggs, in shell, fresh, preserved or cooked																						
	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								
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								
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								
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	Free
04.08	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	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	6.7% or 16 yen/kg, whichever is the greater	3.3% or 8 yen/kg, whichever is the greater	Free	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	B5		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	Free						
04.09																							
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	Free
	Chapter 5 Products of animal origin, not elsewhere	specified or in	cluded																				
05.07	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																						

	T		I							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
0507.90	Other																						
050790.090	- Other		Х																				
	SECTION II VEGETABLE PRODUCTS																						
	Chapter 7 Edible vegetables and certain roots and t	ubers																					
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled																						
0703.10	Onions and shallots																						
	1 Onions																						
070310.011	- Not more than 67 yen/kg in value for customs duty	8.5%	B5		4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
070310.012	- More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty	8.5% or (73.70 yen - the value for customs duty)/kg, whichever is the less	B5		4.3% or ((73.70 yen - the value for customs duty) ×3/6) /kg, whichever is the less	2.8% or ((73.70 yen - the value for customs duty) ×2/6) /kg, whichever is the less	1.4% or ((73.70 yen - the value for customs duty) ×1/6) /kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
07.09	Other vegetables, fresh or chilled																						
	Mushrooms and truffles																						
0709.59	Other																						
	- Other																						
070959.020	Shiitake mushrooms	4.3%	R13		3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
	Other																						
0709.99	Other																						
070999.100	1 Sweet corn	6.0%	B3		1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen																						
071010.000	Potatoes	8.5%	B5		4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Leguminous vegetables, shelled or unshelled																						
0710.29	Other																						
071029.010	- Green soya beans	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
071030.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0710.80	Other vegetables																						
071080.030	1 Burdock	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
071080.010	- Broccoli	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0710.90	Mixtures of vegetables																						
071090.100	1 Chiefly consisting of sweet corn	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
07.11	Vegetables 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																						
0711.90	Other vegetables; mixtures of vegetables					<u> </u>		<u> </u>															
	2 Other																						

			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
071190.093	(1) Burdock	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
	(2) Other																						
071190.092	- Lotus roots	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
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared																						
071220.000	Onions	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
	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles																						
0712.39	Other																						
071239.010	- Shiitake mushrooms	12.8%	R14		9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%
0712.90	Other vegetables; mixtures of vegetables																						
	2 Other																						
071290.050	- Potatoes whether or not cut or sliced but not further prepared	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
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split																						
0713.10	Peas (Pisum sativum)																						
	2 Other																						
	(2) Other																						
071310.229	- 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
	Beans (Vigna spp., Phaseolus spp.)																						
0713.32	Small red (Adzuki) beans (Phaseolus or Vigna angularis)																						
071332.090	- Other		х																				
0713.33	Kidney beans, including white pea beans (Phaseolus vulgaris)																						
	2 Other																						
	(2) Other																						
071333.229	- Other		х																				
0713.34	Bambara beans (Vigna subterranea or Voandzeia subterranea)																						
	2 Other																						
	(2) Other																						
071334.299	- Other		х																				
0713.35	Cow peas (Vigna unguiculata)																						
	2 Other																						
	(2) Other																						
071335.299	- Other		х																				
0713.39	Other																						
	2 Other																						
	(2) Other																						
	- 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
071339.222	Pegin beans (Phaseculus calcaratus)		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 (Adzuk) beans in subheading 0713.32, kidney beans in subheading 0713.33-2-(2), bambara beans in subheading 0713.33-2-(2), bambara beans in subheading 0713.35-2-(2), other beans (Vigan spp., Phaseolus spp.) in subheading 0713.35-2-(2), broad beans in subheading 0713.50-2-(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), other department of the department of the department 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 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 production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.5%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071350.229	this heading. - Other	354 yen/kg	B10		257.45	225.27	193.09	160.91	128.73	96.55	64.36	32.18	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
		ээч усликд	BIU		yen/kg	yen/kg	yen/kg	yen/kg	yen/kg	yen/kg	yen/kg	yen/kg	FICE	FICE	FICE	FICC	FICE	FICE	FICE	FICE	FICC	FICE	rice
0713.60	Pigeon peas (Cajanus cajan)																						
	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	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
0713.90	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

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
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																						,
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	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
071420.200	2 Other	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0714.30	Yams (Dioscorea spp.)																						
071430.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	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%	B5		6.0%	4.0%	2.0%	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						
	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%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0802.90	Other																						
080290.900	2 Other	12.0%	B5		6.0%	4.0%	2.0%	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, pincapples, avocados, guavas, mangoes and mangosteens, fresh or dried																						

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
0804.20	Figs				,	-			,					1	,	,	,	-	-	-	,	,	19th year
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%	B5		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); clementines, 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) Pincapples	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 (Prunus 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
08.12	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%	B5		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%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	4 Other																						

Tariff line	Description	Base rate	Catacomi	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
Tariii iine	Description	Dasc rate	Category	Note	isi year	Ziki yeai	oru year	4iii yeai	Jili yeai	our year	/iii yeai	oui yeai	9tii yeai	Tom year	11th year	12th year	15th year	14th year	15th year	rom year	17th year	16th year	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										
	(3) Other																						
081290.440	 Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids 	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	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	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	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	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	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%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	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	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	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	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	Free	Free	Free	Free	Free	Free
09.03																							
090300.000	Maté	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
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices																						

Test						1				1					ı		Ι		1	1				As from
Matter M	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	
Colgrey Colg		Other spices																						
Output O	0910.91	Mixtures referred to in Note 1 (b) to this Chapter																						
What and marks	091091.110	1 Curry	7.2%	B5		3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
Down what See See See See See See See See See Se		Chapter 10 Cereals																						
1993 1994 1995	10.01	Wheat and meslin																						
		Durum wheat																						
secondage to Article 3 of Center Learn Form of Inspire Cold (are No. 11 of 1900), improved to be produced set and select plant applicated by select and select according to the Article 4 of Center Learn According to Article 4 of Center Learn According to Article 4 of Center Learn According to the Article 4 of Center Learn According to Article 4 of Center Learn According to the Article 4 of Center Learn According to the Article 4 of Center Learn According to the Article 4 of Center Learn	1001.11	Seed																						
160119 Of the Imported by Japanese Covernment according to Article 42 of the Law for imported by Japanese Covernment according to Article 43 of the Law for imported by Japanese Covernment according to Article 43 of the Law for imported by Japanese Covernment according to Article 43 of the Law or imported with a certification of Minutes of Japanese Covernment according to Article 43 of the Law or imported with a certification of Minutes of Japanese Covernment according to Article 43 of the Law or imported with a certification of Minutes of Japanese Covernment according to Article 43 of the Law or imported with a certification of Minutes of Japanese Covernment according to Article 43 of the Law or imported by Japanese Covernment according to Article 43 of the Law for imported by Japanese Covernment according to Article 43 of the Law for imported by Japanese Covernment according to Article 43 of the Law for imported by Japanese Covernment according to Article 43 of the Law or imported to be preclased and soil by Japanese Covernment in response to a joint application by Japanese Covernment according to Article 43 of the Law or imported to the Covernment and according to Article 43 of the Law or imported to the Covernment and adult by Japanese Covernment according to Article 43 of the Law or imported with certification of Minutes of Agreedume, December and Studies of Agreedume and Studies of Agreed	100111.010	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		Xql																				
100110/1010 a - Imported by Jaguese Covernment associating to Article A Office Leve five Subhitzinian of Steph-Demonal and related by Suphia Food (Law Be, 13) and 159(), imported to be purchased and said by Suphia Food (Law Be, 13) and 159(), imported to be purchased and said by Suphia Food (Law Be, 13) and 159(), imported to be purchased and said by Suphia Food (Law Be, 13) and 159(), imported to be purchased and said by Suphia Food (Law Be, 13) and 159(), imported to be purchased and said by Suphia Food (Law Be, 13) and 159(), imported to be purchased and said by Suphia Food (Law Be, 13) and 159(), imported to be purchased of the Suphia Food (Law Be, 13) and 159(), imported to be purchased order concerning to the Suphia Food (Law Be, 13) and 159(), imported to be purchased order concerning to Article 45 of the Law Suphia Food (Law Be, 13) and 159(), imported to be purchased and said by Suphia Food (Law Be, 13) and 159(), imported to be purchased and said by Suphia Food (Law	100111.090	- Other		х																				
secording to Article 42 of the Law for Subhization of Supple-Power and mel Price of Supple Food Case No. 115 of 1969, a page of Covernment in response to a joint application by seller to and prechaser from a figures dovernment in response to a joint application by seller to and prechaser from a figures dovernment in response to a figure of the subhitation of Minister of Agriculture, Foresti, and Finderies according to the cubrate order connecting when and others provided by the subhits and other provided by the subhits and of Supple-Demand and Price of Supel Food (Law No. 11 St of 1994), imported to be provided and sold by Japanese Government according to Article 43 of the Law or imported with exertification of Minister of Agriculture of Supple-Demand and sold by Japanese Government according to Article 43 of the Law or imported with exertification of Minister of Agriculture of Supple Supplement Government according to Article 43 of the Law or imported with exertification of Minister of Agriculture of Supplement Government according to the cubinet order convoided to chained of Article 43 of the Law or imported with exertification of Minister of Agriculture of Ag	1001.19	Other																						
Other 1001.91 Seed	100119.010	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		Xql																				
- 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 order provided in column 3 of paragraph 1 of Article 45 of the Law	100119.090	- Other		х																				
- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Staply-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 concerning wheat and others provided by the cabinet order provided in Court of the Court		Other																						
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 Countma 3 of paragraph 1 of Article 45 of the Law	1001.91	Seed																						
100191.011 Meslin Xq1		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 eabinet order provided in column 3 of prangraph																						
	100191.011	Meslin		Xql																				

Tanier line	Description	Dana set-	Catagor	Note	1 et maer	2nd ran-	2nd man-	4th mass	6th man-	6th rugg -	714	Oth reas	Oth man	10th mag	11th was-	12th was	12th mac-	14th year	15th mar -	16th was -	17th rugs	10th mac	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
100191.019	Other		Xql																				
	- Other																						
100191.091	Meslin		Х																				
100191.099	Other		Х																				
1001.99	Other																						
	- 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 Coulum 3 of paragraph 1 of Article 43 of the Law																						
100199.011	Meslin		Xql																				
	Other																						
100199.016	For feeding purposes		Xql																				
100199.019	Other		Xql																				
	- Other																						
100199.091	Meslin		х																				
	Other																						
100199.096	For feeding purposes																						
	Intended for use as materials for fodder and feed under the supervision of the customs administration	55 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other		х																				
100199.099	Other		х																				
10.03	Barley																						
1003.10	Seed																						
100310.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand of Supply-Demand on Supply-Demand of Supply-Demand of Supply-Demands of Su		Xql																				
100310.090	- Other		х																				
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
Taint ink	- Imported by Japanese Government	Dasc rate	Category	14010	isi year	Zini yeal	Ju year	4m year	Jiii yeal	our year	/iii yeal	om year	7tti yeal	rom year	1 IIII yeal	12th year	13th year	14th year	15th year	rom year	17th year	rom year	19th year
	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		Xql																				
	- Other																						
100390.091	For feeding purposes																						
	Intended for use as materials for fodder and feed under the supervision of the customs administration	39 yen/kg	А		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other		х																				
100390.099	Other		х																				
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 sipulated 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	For feeding purposes, stipulated by a cabinet order		Xq2																				
100590.092	— Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		Xq2																				
100590.099	Other		х	s																			
10.06	Rice																						
1006.10	Rice in the husk (paddy or rough)																						

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
100610.010	- 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 or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xqi																				
100610.090	- Other		х																				
1006.20	Husked (brown) rice																						
100620.010	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabile 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 or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		ΧqΙ																				
100620.090	- Other		х																				
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed																						
100630.010	- 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 or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		ΧqΙ																				
100630.090	- Other		х																				
	Broken rice															-		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
100640.010	- 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 or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xql																				19th year
100640.090	- Other		х																				
10.08	Buckwheat, millet and canary seeds; other cereals																						
1008.10	Buckwheat																						
100810.090	2 Other	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
1008.60	Triticale																						
	2 Other																						
100860.210	- 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 deabinet order concerning wheat and others provided in other chains order provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
100860.290	- Other		х																				<u> </u>
	Chapter 11 Products of the milling industry; malt; s	tarches; inulin;	wheat gluter	n																			
11.01																							
1101.00	Wheat or meslin flour																						
	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supphy-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																						
110100.011	For manufacturing sodium glutamate Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration.		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
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%	B7		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 45 of the Law		ΧqΙ																				
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		Xql																				
110290.290	- Other		х																				
	3 Rice flour																						
110290.310	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Stupply-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		XqI																				
110290.390	- Other		х																				
$\overline{}$																							
l	4 Other			''																			

					I		l																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
110290.490	- Other	21.3%	B5		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																					<u> </u>	
1103.11	Of wheat																					ļ	
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 Articabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
110311.090	- Other		х																				
110313.000	Of maize (corn)	21.3%	B7		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																					ļ	
	1 Of barley																						
110319.110	- 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 in column 3 of puragraph 1 of Article 45 of the Law		XqI																				
110319.190	- Other		х																				
	2 Of triticale																						
110319.210	- 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 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																				

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, 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																				
110319.590	- Other		х																				
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		ΧqΙ																				
110320.190	- Other		х																				
110320.200	2 Of oats	12.0%	B7		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%	B7		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 (Jaw 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 Pisheries according to the cabinet order concerning rice and others provided by the cabinet order provided by the cabinet order provided to Gumn 3 of paragraph 1 of Article 34 of the Law		Xql																				
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 by the cabinet order provided in Cultum 3 of paragraph 1 of Article 45 of the Law		ΧqΙ																				
110320.490	- Other		х																				
	5 Of triticale																						
110320.510	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Denmand 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 Coulum 3 of paragraph 1 of Article 45 of the Law		ΧqΙ																				
110320.590	- Other		Х																				
110320.600	6 Other	17.0%	B7		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 eabinet 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		х																				
	[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																				
	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																						, 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
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		Xqi																				
110419.290	- Other		х																				1
	3 Of barley																						1
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 eabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		ΧqΙ																				
110419.490	- Other		х																				ĺ l
	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	1 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																						

Tariff line	Description	Base rate	Catagory	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
	-	Dase rate	Category	NOIC	ısı year	им усат	oiu year	4m year	oui year	our year	/ iii year	ош усаг	эш усаг	Tom year	11ui year	ızuı year	15m year	14m year	15ui year	rom year	1 /ui year	rom year	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 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																				
110429.119	- Other		х																				
	[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 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																				
110429.129	- Other		х																				
	2 Of rice																						
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, Forestry and Fisheries according to the eabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xql																				
110429.290	- Other		х																				
	3 Of barley																						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
110429.410	- Imported by Japanese Government	_ nue rate	-uugory	11010	,	Jan year	314) 444	,	50. year	July July	7.0	Jan J 2011	Jin your	2000 3000	- 1 , 4		-5m ; em	- 1 ,	-501 , 501				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 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		Xql																				
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	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%
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes																						
110510.000	Flour, meal and powder	20.0%	B7		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	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	Free	Free	Free	Free	Free	Free
1106.30	Of the products of Chapter 8																						
	- Flour, meal and powder of bananas																						
110630.190	Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free
11.07	Malt, whether or not roasted																						
1107.10	Not roasted																						

Post page of the																								As from
social explained by explained configuration which is considered which is considerated with the second control which is considerated by explained partial between of incorporative and by proteined partial between of the general proteined. Appl Absorbation to the between of the general proteined and the relevant on all the second control was all	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	
be basis the country of proportice demode in the current day of group control demodil production, and also group control demodil production, and also production		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																						
100 100		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																						
107101079 — Pumigated with peat 2.350 yenkg 3150 yenk	110710.011	Fumigated with peat		Xq2																				
1071 1071	110710.021	Other		Xq2																				
10710029 -Other		- Other																						
1072.00 Rossted	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
110720.010 -For "the Pooled Quota" Xq2	110710.029	Other		х																				
11.08 Starches, inulin Starches Starches Starches 11.08.11 Wheat starch - Imported by Japanese Government seconding to Article 42 of the Law or imported with certification of Minister of Agriculture, Perestry and Flaisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 10.08.11 Sq. 10.08.12 Sq. 10.08.13 of 19.94), imported to be purchased and sold by Japanese Government according to the cabinet order concerning wheat and others provided by the cabinet order concerning to the cabinet or	1107.20	Roasted																						<u> </u>
Starches Starches Starches Wheat starch Inognition Inognition	110720.010	- For "the Pooled Quota"		Xq2																				1
Starches Starches	110720.020	- Other		х																				
110811.010 Wheat starch - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Denmad 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 concerning wheat and others provided to column 3 of paragraph 1 of Article 45 of the Law 110811.090 - Other X	11.08	Starches, inulin																						
- 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 in column 3 of paragraph 1 of Article 45 of the Law 110811.090 - Other X		Starches																						
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 110811.090 - Other X	1108.11	Wheat starch																						
	110811.010	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		XqI																				
108.12 Maize (corn) starch	110811.090	- Other		х																				
	1108.12	Maize (corn) starch																						

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
	- Concerning (1) Maize (corn) starch of subheading 1108.12, (2) Potato starch of subheading 1108.13, (3) Manico (cassava) starch of subheading 1108.19, (3) Manico (subsava) starch of subheading 1108.19, (5) Inulin of subheading 1108.20, (6) Mixes and doughs for the preparation of bakers' wares of heading 190.5 or subheading 1901.20-1-(2)-D-(b) and (7) Food preparations of subheading 1901.90-1-(2)-D-(b), 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 157,000 tons, hereinafter referred to as "the Pooled Quota of starch or similar articles" in this heading or heading 19.01.																						17th year
110812.010	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xql																				
110812.020	Other		Xq1																				
110812.090	- Other		x	s																			
1108.13	Potato starch																						
	- For "the Pooled Quota of starch or similar articles"																						
110813.010	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1																				
110813.020	Other		Xql																				
110813.090	- Other		х	s																			
1108.14	Manioc (cassava) starch																						
	- For "the Pooled Quota of starch or similar articles"																						
110814.010	 For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue 		Xql																				
110814.020	Other		Xql																				
110814.090	- Other		х	S																			
1108.19	Other starches																						
	- Sago starch																						
	For "the Pooled Quota of starch or similar articles"																						
110819.011	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xql																				
110819.012	Other		Xq1																				
110819.019	Other		х	S																			
	- 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
Tum me	- For "the Pooled Quota of starch or similar articles"	Dase face	Category	14010	1st year	Zini year	Su year	4ii year	Jii year	our year	7 iii year	om year	Jii year	Tom year	Tital year	12th year	15th year	14th year	15th year	Tom year	17th year	Tom year	19th year
110819.091	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xql																				
110819.092	Other		Xq1																				
110819.099	Other		х	S																			
1108.20	Inulin																						
110820.010	- For "the Pooled Quota of starch or similar articles"		Xql																				
110820.090	- Other		х	S																			
11.09																							
110900.000	Wheat gluten, whether or not dried	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
	Chapter 12 Oil seeds and oleaginous fruits; miscell	aneous grains,	seeds and fru	it, industrial o	r medicinal pla	nts; straw and	fodder																
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken																						
1202.30	Seed																						
	- Other																						
120230.091	In shell	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120230.099	Shelled, whether or not broken	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
1202.41	In shell																						
	- Other																						
120241.099	Other	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1202.42	Shelled, whether or not broken																						
	- Other																						
120242.099	Other	617 yen/kg	В7		385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	77.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium impbus scatum) of a kind used primarily for human consumption, not elsewhere specified or included																						
	Seaweeds and other algae																						
1212.21	Fit for human consumption																						
121221.100	l Formed into rectangular (including square) papery sheets not more than 430 cm²/piece	1.50 yen/piece	Хb																				
121221.200	2 Porphyra spp. and other seaweeds mixed with Porphyra spp. other than those specified in 1 above	40.0%	ХЪ																				
	3 Other																						
121221.310	- Hijiki (Hizikia fusiformis)		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
	- Wakame (Undaria pinnatifida)																						19th year
121221.321	- Dried		х																				
	- Other																						
121221.322	Preserved in normal temperature		х																				
121221.329	Other		х																				
121221.390	- Other	15.0%	Xb																			i '	
	Other																						
1212.99	Other																						
	Tubers of konnyaku (Amorphophalus), 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		ΧqΙ																				
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	ps and extract	s																				
13.02	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																						
	1 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%	B7		10.3%	8.3%	6.2%	4.1%	2.1%	Free													
	Chapter 14 Vegetable plaiting materials; vegetable p	products not el	sewhere spec	cified or includ	led																		
14.01	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 (Cyperus tegetiformis) and Wanguru (Cyperus exaltatus)	8.5%	B5		4.3%	2.8%	1.4%	Free															
	SECTION III ANIMAL OR VEGETABLE FATS A	AND OILS AN	D THEIR C	LEAVAGE P	RODUCTS; PI	REPARED ED	IBLE FATS;	ANIMAL OR	VEGETABLE	E WAXES													
	Chapter 15 Animal or vegetable fats and oils and the	eir cleavage pr	oducts; prepa	ared edible fat	s; animal or ve	getable 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
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03																						
1501.10	Lard																						
150110.200	2 Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1501.20	Other pig fat	, ,			1	, ,																	
150120.200	2 Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1 42 ven/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified				,		,																
1504.30	Fats and oils and their fractions, of marine mammals																						
150430.010	1 Whale oil		х																				
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified																						
1507.10	Crude oil, whether or not degummed																						
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150710.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150790.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified					, ,	, ,																
1508.10	Crude oil																						
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B10		6.18 yen/kg	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
150810.200	2 Other	10.40 yen/kg	B10		7.56 yen/kg	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
150890.000	Other	10.40 yen/kg	B10		7.56 yen/kg	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
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified																						
	Sunflower-seed or safflower oil and fractions thereof																						
1512.11	Crude oil																						
	1 Of an acid value exceeding 0.6																						
151211.110	- Sunflower-seed oil	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
151211.120	- Sunflower-seed oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151211.220	- Safflower oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.19	Other																						
151219.010	- Sunflower-seed oil and its fractions	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cotton-seed oil and its fractions																						
1512.21	Crude oil, whether or not gossypol has been removed																						
151221.090	- Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.29	Other																						
151229.090	- Other	8.50 yen/kg	В8		5.67 yen/kg	4.72 yen/kg	3.78 yen/kg	2.83 yen/kg	1.89 yen/kg	0.94 yen/kg	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
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified		87				,	,			,	,		,			,		,		,		19th year
	Low crucic 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/kg	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/kg	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/kg	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/kg	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/kg	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/kg	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	B5		2.5% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	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		yen/kg,	1.7% or 1.83 yen/kg,	0.8% or 0.92 yen/kg,	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/kg	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/kg	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/kg	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/kg	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	B7		6.50 yen/kg	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/kg	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/kg	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/kg	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/kg	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																						

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
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																						
	Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re- esterified or elaidmised, 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	RAGES, SPIR	UTS AND V	INEGAR; TO	BACCO AND	MANUFACT	JRED TOBA	CCO SUBSTI	TUTES			•		•	•				•	•			
	Chapter 16 Preparations of meat, of fish or of crust	aceans, mollus	cs or other ac	quatic invertel	rates																		
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																						ĺ
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																						
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																						

	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
Bool Column Col		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, spiecs or																						
the give price of processor most of solid and soft the contamns of the contamn	160241.011	than the gate price of processed meat of swine, in value for	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		SG3, S	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free							
1602-4.2 Shoulders and custs thereof 1 Harn or boxon, excluding those asterilised, presend afformed harm consisting of most or most offision of prepared or prevent grounds: consisting solely of most or most offision or most off	160241.019	the gate price of processed meat of swine, in value for customs	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
1 Ham or bacon, excluding those stellined, presend and formath him where are bringing materials, other prepared or preserved products consisting solid, other prepared or preserved products consisting solid of everine, a piece or which the products consisting solid everine, a piece or which the products of the product	160241.090	2 Other	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
sterilised, preceded and formed ham consisting of most or most offiled systems and binding materials, other growings and possible in growings are stable in growings, spices or smaller in growings, spices or smaller in growings, spices or most of swins, a value for excutions they. 160242.011 (1) Each kilogramme, not more than the gas price of processed and one obtained by multiplying and processed of the price of processed in the price of processed of prices of prices of processed of prices of processed of prices of processed of prices of processed of prices of	1602.42	Shoulders and cuts thereof																						
than the gate price of processed meat of swine, in value for customs duty Comparison of the difference of processed pig by 1.5 and the value of th		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, spiecs or																						
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 Fre	160242.011	than the gate price of processed meat of swine, in value for	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	B10**	SG3, S	B10**	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 Fre	160242.019	the gate price of processed meat of swine, in value for customs	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, spiecs 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%	B5		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

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																						
	Containing rice																						
160250.331	In airtight containers	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
160250.339	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
	Other																						
160250.391	In airtight containers	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
160250.399	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
	B Other																						
	(a) Dried after simply boiled in water																						
	- In airtight containers																						
160250.410	- Not chilled or frozen	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
160250.420	- 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
160250.490	- 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
	(b) Beef jerky																						
	- In airtight containers																						
160250.510	- Not chilled or frozen	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
160250.520	- 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
160250.590	- 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
160250.600	(c) Corned beef	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
	(d) Other																						
160250.700	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
	In airtight containers, otherwise containing vegetables, but not chilled or frozen																						
160250.810	- Simply boiled in water	45.0%	B15		36.6%	33.8%	30.9%	28.1%	25.3%	22.5%	19.7%	16.9%	14.1%	11.3%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free
160250.890	- Other	38.3%	B15		31.1%	28.7%	26.3%	23.9%	21.5%	19.2%	16.8%	14.4%	12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free
	Other																						
160250.910	- Simply boiled in water	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
	- Other																						
160250.991	- In airtight containers	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
160250.999	- Other	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
1602.90	Other, including preparations of blood of any animal																						
	2 Other																						
160290.210	(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
160290.290	(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
16.03																							
1603.00	Extracts and juices of meat, fish or crustaceans, molluses or other aquatic invertebrates																						
160300.010	1 Extracts and juices of meat	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						

									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
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%	B5		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				l .		1		l			1	1		1				l .		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																						

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
	_	Dasc late	Category	Note	isi yeai	Ziki yeai	onu year	4tii yeai	Jili year	our year	7tii yeai	our year	on year	Tom year	11th year	12til year	15th year	14th year	15th year	Tom year	17th year	18th year	19th year
170112.100	1 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		х	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		х	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		х	s																			
	Other																						
170191.000	Containing added flavouring or colouring matter		х	s																			
1701.99	Other																						
170199.100	Rock candy, cube sugar, loaf sugar and similar sugar		х	s																			
170199.200	2 Other		х	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	1 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	8.8% or 6.75 yen/kg, whichever is the greater	yen/kg, whichever is	yen/kg, whichever is	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	yen/kg, whichever is	7.5% or 5.75 yen/kg, whichever is the greater	yen/kg, whichever is	yen/kg, whichever is	yen/kg, whichever is	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	yen/kg, whichever is	yen/kg, whichever is	yen/kg, whichever is	7.5% or 5.75 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		х																				
	(2) Other																						
170230.221	A Refined		х																				
170230.229	B Other		х																				
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															_							

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
170240.100	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	yen/kg,	yen/kg,	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	yen/kg,	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	yen/kg,	yen/kg,
	2 Other																						
170240.210	- Containing added sugar		х																				
170240.220	- Other		х																				
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar																						
170260.100	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	yen/kg,	yen/kg, whichever is		yen/kg, whichever is	yen/kg,	yen/kg, whichever is	yen/kg, whichever is	yen/kg, whichever is	yen/kg, whichever is	yen/kg, whichever is	yen/kg, whichever is	yen/kg, whichever is
	2 Other																						
170260.210	- Containing added sugar		х																				
170260.220	- Other		х																				
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose																						
	1 Sugar																						
170290.110	- Sugar centrifugal		х	S																			
170290.190	- 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 Sugar syrup																						
170290.211	- Of sugar centrifugal		х	s																			<u> </u>
170290.219	- Other	29.8% or 23 yen/kg, whichever is the greater	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	3 Artificial honey and Caramel																						
170290.290	- Artificial honey	50.0% or 25 yen/kg, whichever is the greater	B10		36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater		9.1% or 4.55 yen/kg, whichever is the greater	4.5% or 2.27 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.300	- Caramel	50.0% or 25 yen/kg, whichever is the greater	B10		36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater	whichever is	9.1% or 4.55 yen/kg, whichever is the greater	4.5% or 2.27 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Hi-test-molasses																						
170290.420	(2) Other	21.3%	R5		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%
	5 Other																						
170290.510	(1) Containing added flavouring or colouring matter	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		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																						

-	<u> </u>				I					I	1							l		I			4-0
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
170290.521	A Containing added sugar		х	S																			
	B Other																						
170290.522	(a) Sorbose	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
170290.523	(b) Maltose	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
170290.529	(c) Other		х																				
	Molasses resulting from the extraction or refining of sugar																						
1703.10	Cane molasses																						
	2 Other																						
170310.090	- Other	15.30 yen/kg	B5		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
1703.90	Other																						
	2 Other																						
170390.090	- Other	15.30 yen/kg	B10		11.13 yen/kg	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Sugar confectionery (including white chocolate), not containing cocoa																						
170410.000	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1704.90	Other																						
	2 Other																						
170490.210	- Candies	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
170490.220	- Caramels	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
170490.230	- White chocolate	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
170490.290	- Other	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
	Chapter 18 Cocoa and cocoa preparations																						1
18.03	Cocoa paste, whether or not defatted																						
180320.000	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
	Chocolate and other food preparations containing cocoa																						
1806.10	Cocoa powder, containing added sugar or other sweetening matter																						
180610.100	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
1806.20	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, excluding whipped cream in pressurised containers																						
180620.311	- 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%
	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
	(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	 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
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	- 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		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	 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
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		İ																				

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		х	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		1				1				ı				1						
19.01	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 5% 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																			
	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																						
	I 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 0.4.0 I to 0.4.0 (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		х	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		х	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 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																				
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 in column 3 of paragraph 1 of Article 45 of the Law		Xql																				
190120.139	- Other		х																				
	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 Mimister 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																						

														I									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
	 For the tariff rate quota in Japan's Schedule to the WTO Agreement 		Xql																				
	Other	25.0%																					1
		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									
190120.149	- Other		x	The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190120.141.																			
	D Mostly containing starch																						
	(a) Containing wheat starch																						
190120.151	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply- Demand and Price of Supply- Demand and Price of Supply- Demand and Price of Supple 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																				
190120.152	- Other		х																				
	(b) Other																						
	- For "the Pooled Quota of starch or similar articles"																						
190120.156	- Containing added sugar		Xql																				
190120.157	- 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
190120.159	- Other		х	s																			
	(3) Doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose																						
190120.162	- 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																				
190120.168	- Other		х																				
	2 Other																						
	(1) Food preparations of goods of headings 04.01 to 04.04																						
190120.219	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) Cake-mixes																						
190120.222	A Containing added sugar	23.8%	PIC	PIC-2	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	B Other																						
190120.223	(a) Put up in containers for retail sale, not more than 500 g each including container	12.0%	В8		8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190120.224	(b) Other	12.0%	B8		8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																						
	A Containing added sugar																						
	(a) Containing not more than 15% by weight of sucrose																						
190120.231	- Preparations of rice flour		х																				
190120.232	- Preparations of wheat flour	24.0%	PIC	PIC-2	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
190120.233	- 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
	(b) Other																						
190120.234	- Preparations of rice flour		х																				
190120.235	- Preparations of wheat flour	23.8%	PIC	PIC-2	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
190120.239	- Other	23.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	B Other																						
190120.241	- 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	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
190120.242	Preparations of rice flour		х																				
190120.243	Preparations of wheat flour	16.0%	PIC	PIC-2	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
190120.249	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
1901.90	Other																						
	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 dictetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)																						
	(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, excluding whipped cream in pressurised containers																						
	A Of a milkfat content, by weight, not exceeding 30%																						
190190.131	- For "the Pooled Quota of other milk products"	21.0%	R19		13.1%	10.5%	7.9%	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%
190190.132	- Other		х	s																			
	B Other																						
190190.136	- For "the Pooled Quota of other milk products"	21.0%	R19		13.1%	10.5%	7.9%	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%
190190.137	- Other		х	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
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 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																				
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		х																				
	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 Claw 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																						

																							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
	 For the tariff rate quota in Japan's Schedule to the WTO Agreement 		Xql																				
	- Other	25.0%																				'	l
		Subject to an import mark- up in accordance with Japan's Schedule to the WTO	PIC	PIC-4	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
		Agreement																					-
190190.169	- Other		x	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.																			
	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 Supply- Demand and Price of Supple 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																				
190190.172	- Other		х																				
	(b) Other																						
	- For "the Pooled Quota of starch or similar articles"																						
190190.176	- Containing added sugar		Xq1																				
190190.177	- Other		Xql																				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
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																						i
190190.583	1 Containing not more than 15% by weight of sucrose		х																				
190190.585	2 Other		х																				i
190190.586	[ii] Other		х																				
	[2] Other																						í
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		х																				
	2 Other																						1
	(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	 Foods, the largest single ingredient of which is sugar by weight 		х																				
	- Other																						
190190.216	 Whipped cream in pressurised containers 	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	- Whipped cream in pressurised containers	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		х																				
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																						
	-Foods, the largest single ingredient of which is sugar by weight																						
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		Х																				
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		х																				
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										
19.02	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	B8		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		х																				
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										

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
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared																						
	1 Containing added sugar																						1
190220.110	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceams, 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						i '
190220.210	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceaus, molluscs or other aquatic invertebrates, or any combination thereof, and also containing chi 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190230.290	- 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
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) 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	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																						
	(1) 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
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 selfer 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																				
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 		Xql																				
	- Other	19.2%																					
		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
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, 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																				
190410.239	- Other		х																				
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																						

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 selfer to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of A griculture, 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																				
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 		Xql																				
	- Other	19.2%																					
		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		x	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 190420.221.																			
	(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, 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																				i I
	— 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			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 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																				Į
	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		x	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, 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																				
190490.130	- Other		х																				
	2 Of wheat and triticale																						
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 by the cabinet order provided in Cultum 3 of paragraph 1 of Article 45 of the Law																						
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																				1 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
	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		x	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 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									

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		x	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																				
	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%	B8		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%	B7		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		х																				
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																				

					1	I	1		1		l		1	l		l			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
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	other parts of	plants																				
	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 com	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						

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
200290.221	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					-	-	-									-					-	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.		Xq2																				
200290.229	- Other	16.0%	B5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid																						
2003.10	Mushrooms of the genus Agaricus																						
	2 Other																						
	(1) In airtight containers not more than 10 kg each including container																						
200310.211	- French mushrooms	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06																						
2004.10	Potatoes																						
200410.100	1 Cooked, not otherwise prepared	8.5%	B3		2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free								
	2 Other																						
200410.210	(1) Mashed potatoes	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200410.220	(2) Other	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2004.90	Other vegetables and mixtures of vegetables																						
	1 Containing added sugar																						
200490.110	(1) Sweet corn	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200490.120	(2) Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
	(1) Asparagus and leguminous vegetables																						
200490.212	- Leguminous vegetables	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
200490.220	(2) Bamboo shoots	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200490.230	(3) Sweet com	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	(4) Young corncobs																						
200490.291	- Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06																						
2005.10	Homogenised vegetables																						
200510.100	1 Containing added sugar	16.8%	B5		8.4%	5.6%	2.8%	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
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%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.40	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%	B5		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.)																						
2005.51	Beans, shelled																						
	1 Containing added sugar																						
200551.110	(1) In airtight containers, containing tomato purce 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
2005.59	Other																						
	2 Other																						
200559.210	(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						
2005.60	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																						
2005.91	Bamboo shoots																						
200591.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200591.900	2 Other	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2005.99	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
	(1) Leguminous vegetables (podded out)																						15th year
200599.111	A In airtight containers, containing tomato purce or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B5		7.0%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200599.119	B Other	23.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
200599.190	(2) Other	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
200599.220	(2) Leguminous vegetables (podded out)	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
20.06																							
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)																						
200600.010	l Marrons glacé	12.6%	B10		9.2%	8.0%	6.9%	5.7%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200600.021	- Apricots	18.0%	B5		9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter																						
2007.10	Homogenised preparations																						
200710.100	1 Containing added sugar	34.0%	B10		24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200710.200	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
	Other																						
2007.91	Citrus fruit																						
	1 Jams, fruit jellies and marmalades																						
	(1) Containing added sugar																						
200791.111	- Jams	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200791.119	- Fruit jellies and marmalades	16.8%	B3		4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free								
	(2) Other																						
200791.129	- Fruit jellies and marmalades	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Fruit purée and fruit pastes																						
200791.210	(1) Containing added sugar	34.0%	B10		24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200791.220	(2) Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
2007.99	Other																						
	l Jams and fruit jellies																						
	(1) Containing added sugar																						
200799.119	- Fruit jellies	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	2 Other																						
	(1) Containing added sugar																						
200799.211	- Fruit purée and fruit pastes	34.0%	B7		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200799.219	- Other	34.0%	B5		17.0%	11.3%	5.7%	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																						
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%	B5		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	Dono seto	Catacomi	Note	letroes	2md succes	2ml years	4th mans	Sth was	6th mag	7th scoon	Oth was	Oth scoon	10th room	11th wasn	12th years	12th steam	14th years	15th room	16th wass	17th year	10th man	As from
Tariii iine	Description (1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed	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
200820.111	- Concerning pineapples in this subbaeding 1-(1) and 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 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																						

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) In pulp form																						
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%	B5		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%	B7		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%	B5		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																						
	1 Containing added sugar																						
200860.110	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200860.190	(2) Other	15.0%	B5		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%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200860.290	(2) Other	12.0%	B5		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%	B5		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%	B5		4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
200870.199	B Other	13.4%	B5		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																						
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																						
	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
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	Cranbetries (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%	B5		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		1																				
200899.228	(c) Frozen taros (Colocasia spp.)	10.0%	B5		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						

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%	B5		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		yen/kg,	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%	B5		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	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																						
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																						

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																						
200921.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	В7		14.4%	11.5%	8.6%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	В7		18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200921.210	(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
200921.290	(2) Other	25.5%	B7		15.9%	12.8%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.29	Other																						
	1 Containing added sugar																						
200929.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	В7		14.4%	11.5%	8.6%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	В7		18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200929.210	(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
200929.290	(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
	Juice of any other single citrus fruit																						
2009.31	Of a Brix value not exceeding 20																						
	1 Containing added sugar																						
200931.110	(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
200931.190	(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																						
	(1) Not more than 10% by weight of sucrose																						
200931.219	C 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
200931.290	(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
2009.39	Other																						
	1 Containing added sugar																						
200939.110	(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

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
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	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Not more than 10% by weight of sucrose																						
200939.219	C 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
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	yen/kg,	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	yen/kg,	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.50	Tomato juice																						
200950.100	1 Containing added sugar	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
200950.200	2 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
	Grape juice (including grape must)																						
2009.61	Of a Brix value not exceeding 30																						
	1 Containing added sugar																						
200961.110	(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

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																						
	1 Containing added sugar																						
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	2.7% or 2.09 yen/kg, whichever is the greater	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																						
	1 Containing added sugar																						
200971.110	(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	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	yen/kg,	yen/kg,	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																						
	1 Containing added sugar																						
200979.110	(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	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	9.3% or 6.27 yen/kg, whichever is the greater	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%	B7		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																						
2009.81	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea) juice																						

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%	B5		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	yen/kg,	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%	B5		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%	B5		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	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																						
	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%	B3		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%	B5		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
	(2) Other																						
200990.121	A 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						
200990.129	B Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	3 Other																						
200990.910	(1) Containing added sugar	13.4%	В3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free								
	Chapter 21 Miscellaneous edible preparations									•								•					
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof																						
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																						
2101.11	Extracts, essences and concentrates																						
210111.100	1 Containing added sugar	24.0%	R20		16.8%	14.4%	12.0%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee																						
	1 Preparations with a basis of extracts, essences and concentrates																						
210112.110	(1) Containing added sugar	24.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	2 Preparations with a basis of coffee																						
	(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%																						
210112.231	- 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%
210112.232	- Other		х	S																			
	B Other																						
210112.236	- 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%
210112.237	- Other		х	S																			
	(2) Other																						
	A Containing added sugar																						
	(a) Less than 50% by weight of sucrose																						
210112.241	- Those, the largest single ingredient of which is sugar by weight	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
210112.242	- Other	19.6%	B10		14.3%	12.5%	10.7%	8.9%	7.1%	5.3%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.246	(b) Other	29.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
210112.249	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						

701001:	Bundada	D	G-4	27-4-	1	2-1	2-1	441	64	Col	741	04	041	104	114	104	124	1445	154	160	1741	1045	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
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		х	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		х	S																			
	(2) Other																						
	A Containing added sugar																						
	(a) Less than 50% by weight of sucrose																						
210120.241	- Those, the largest single ingredient of which is sugar by weight	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%	B5		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																						
	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																						
	(2) Other																						
210390.229	B Other	10.5%	B3		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																						

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																						
	(1) Less than 50% by weight of sucrose																						
	- Those, the largest single ingredient of which is sugar by weight																						
210500.111	Ice cream	21.0%	R21	S	14.4%	12.2%	10.0%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
210500.112	Other	28.0%	B10	S	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
	- Other																						
210500.113	Ice cream	21.0%	R22	s	14.0%	11.7%	9.3%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
210500.119	Other	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
	(2) Other																						
210500.191	- Ice cream	29.8%	R23	S	19.8%	16.5%	13.2%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%
210500.199	- Other	29.8%	R5	s	25.7%	24.4%	23.0%	21.7%	20.3%	19.0%	17.6%	16.3%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%
	2 Other																						
210500.210	- Ice cream	21.3%	R21	s	14.6%	12.4%	10.1%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%
210500.290	- 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
21.06	Food preparations not elsewhere specified or included																						
2106.10	Protein concentrates and textured protein substances																						
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 50% g each excluding container																						
	- For "the Pooled Quota of other milk products"																						
210610.120	Preparation of vegetable protein	12.5%	R6		9.4%	8.3%	7.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%
210610.130	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%
210610.140	- Other		х	S																			
	2 Other																						
	(1) Containing added sugar																						
210610.211	A Less than 50% by weight of sucrose	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
210610.219	B Other	21.0%	B10		15.2%	13.3%	11.4%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A Vegetable protein																						
210610.221	- Protein concentrates containing by weight not less than 80% of protein, the largest single ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
210610.222	- Other	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
210610.229	B Other	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
2106.90	Other																						i I
	l 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	Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	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		х	S																			1
	(2) Other																						
	- Prepared edible fats and oils, containing more than 30% and not more than 70% by weight of those of heading 04.05																						
	— 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		Xql																				i I
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		х	S																			
	- For "the Pooled Quota of other milk products"																						
210690.124	Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	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		х	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 Mimister 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																				
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																						
	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-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 recommitment on the originating goods classified under the tariff line 210650.214.																			
	(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 43 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									

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
210690.219	- 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																						
210690.221	- Of sugar centrifugal		х	S																			
210690.229	- 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	yen/kg,	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Fran	Free									
210690.230	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
210690.240	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																						
210690.246	(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	yen/kg,	- Uran	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> ginseng or its extract																						
210690.251	 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
210690.259	- 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																						
	 Those, the largest single ingredient of which is sugar by weight 																						
210690.261	 Containing lactose, milk protein or milkfat 	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
210690.262	- Other	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

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																						
	- Those, the largest single ingredient of which is sugar by weight																						
210690.271	Containing lactose, milk protein or milkfat	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%	ХЬ																				
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 great han 500 g cach 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 cach including container, those certified 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	76.50 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC									
	duty																						

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
	(I) Containing lactose, milk protein or milkfat		3 7		,	,	,	,		,	,		,	,		,	,	,		,	,	,	19th year
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 suppliement 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
210690.401	- Formed into rectangular (including square), paperry sheets not more than 430 cm² /piece, excluding scasoned	25.0%	ХЬ																				- Mayou
210690.298	Other	25.0%	Хb																				
210690.299	- Other	15.0%	В7		9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 22 Beverages, spirits and vinegar																						
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09																						
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured																						
220210.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
2202.91	Non-alcoholic beer																						
220291.100	1 Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2202.99	Other																						
220299.100	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
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances																						
2205.90	Other																						
220590.100	1 Of an alcoholic strength by volume of less than 1% vol	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
22.06																							
2206.00	Other fermented beverages (for example, cider, perty, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included																						
220600.100	1 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	yen/kg,	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																						
220600.210	(1) Saké (Seishu and Dakushu)	70.40 yen/l	B10		51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
220600.221	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02	27 yen/l	B5		13.50 yen/l	9.00 yen/l	4.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
	(b) 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
220600.228	- Stipulated by the A of				,	,	,	,	,	,	,		,	1,	,		,	,		,	,	,	19th year
	subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1933) (Termented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	42.40 yen/l	B10		30.84 yen/l	26.98 yen/l	23.13 yen/l	19.27 yen/l	15.42 yen/l	11.56 yen/l	7.71 yen/l	3.85 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220600.229	- Other	42.40 yen/l	B5		21.20 yen/l	14.13 yen/l	7.07 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, ethyl alcohol and other spirits, denatured, of any strength																						
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher																						
	1 Of an alcoholic strength by volume of 90% vol or higher																						
	(2) Other																						
	B Other																						
220710.199	[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
2207.20	Ethyl alcohol and other spirits, denatured, of any strength																						
220720.100	1 Of an alcoholic strength by volume of 90% vol or higher	27.2%	B10		19.8%	17.3%	14.8%	12.4%	9.9%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220720.200	2 Other	38.10 yen/l	B10		27.71 yen/l	24.25 yen/l	20.78 yen/l	17.32 yen/l	13.85 yen/l	10.39 yen/l	6.93 yen/l	3.46 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages																						
2208.90	Other																						
	1 Ethyl alcohol and distilled alcoholic beverages																						
	(2) Other																						
	A Ethyl alcohol																						
220890.123	(b) Other	82.50 yen/l	B10		60.00 yen/l	52.50 yen/l	45.00 yen/l	37.50 yen/l	30.00 yen/l	22.50 yen/l	15.00 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
220890.129	(b) 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 spirituous beverages																						
220890.220	(1) Imitation saké and white saké	70.40 yen/l	B10		51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.230	(2) Beverages 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
220890.240	(3) Other	88 yen/l	B10		64.00 yen/l	56.00 yen/l	48.00 yen/l	40.00 yen/l	32.00 yen/l	24.00 yen/l	16.00 yen/l	8.00 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 23 Residues and waste from the food indus	tries; prepared	animal fodde	er																			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluses or other aquatic invertebrates, unfit for human consumption; greaves																						
230110.000	Flours, meals and pellets, of meat or meat offal; greaves		х																				
23.09	Preparations of a kind used in animal feeding																						

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	19.83 yen plus 2 yen	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			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%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Chapter 24 Tobacco and manufactured tobacco sub	stitutes																					
24.02	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

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
24.03	Other manufactured tobacco and manufactured tobacco substitutes, "homogenised" or "reconstituted" tobacco; tobacco extracts and	Dase rate	Category	Note	1st year	zna year	Siu year	4m year	5m year	our year	7th year	oui yeai	9tii year	Totti year	Titil year	12th year	13th year	14th year	13th year	Tour year	17th year	16th year	19th year
	essences																						ــــــ
	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	I					ı			1									I	ı			
	Chapter 25 Salt; sulphur, earths and stone; plastering	ng materials, lir	ne and cemer	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 II	NDUSTRIES	1																			
	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 to	ilet preparatio	ons																			

				1	1	1																	$\overline{}$
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
33.01	Essential oils (terpeneless or not), including concretes and absolutes, resinoids, extracted oleoresins; concentrates of essential oils in fats, in fixed 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																						
	Essential oils other than those of citrus fruit																						
3301.25	Of other mints																						
	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 star	rches; glues; en	zymes																				
35.03																							
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface- worked 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, pregelatinised 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	yen/kg,	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	3.9% or 4.64 yen/kg, whichever is the greater	yen/kg,	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION VIII RAW HIDES AND SKINS, LEAT	HER, FURSKI	INS AND AI	RTICLES TH	EREOF; SADE	DLERY AND I	HARNESS; TF	RAVEL GOOI	OS, HANDBA	GS AND SIM	ILAR CONTA	AINERS; ART	ICLES OF AN	NIMAL GUT (OTHER THA	N SILK-WOR	M GUT)						
	Chapter 41 Raw hides and skins (other than furskin	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																						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
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 4101.20-2, 4101.50-2, anned or crusted hides and skins of bovine (including buffalo) or equine animals of 4104.11-2, 4104.19-2, 4104.41-1/2), 4104.41-2-(2), 4104.41-2-(2), 4107.19-2-(4), 4107.19-2-(2), 4107.91-2-(2),		Xql	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)"		Xql	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																						
	In the wet state (including wet-blue)																						
4104.11	Full grains, unsplit, grain splits																						
	2 Other																						
410411.211	-For "the Pooled Quota (First Calegory)"			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)"		Xq1	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																						
	 - Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², buffalo leather and roller 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
410441.211	— For the quantity within the limits of a tariff quota stipulated by a eabinet 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 1,466,000 m² on tanned or crust hides or skins of bovine (including buffalo) or equine animals of 4104.41-2-(1) and 4104.49-2-(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-(1), 4107.12-2-(1), 4107.12-2-(1), 107.19-2-(1		Xql	The originating goods classified under the out-of-quota tariff line (410441.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.211)																			
410441.212	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																						ļ
410441.213	− For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410441.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.213)																			
410441.219	- 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																						
410441.221	- For "the Pooled Quota (First Category)"		ΧqΙ	The originating goods classified under the out-of-quota tariff line (410441.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.221)																			
410441.222	- 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

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)																			
		1.5.004																					
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

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)"			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)																			19th year
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").			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)																						
	1 Dyed or coloured																					. 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
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%	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
4106.40	Of reptiles																						
	2 Other																						
	(1) Dyed or coloured																						
	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%	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
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
	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather				,		,	,		,	,								,	,	,		19th year
410711.211	— For "the Pooled Quota (Second Category)"		Xql	The criginating 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)"		Xq1	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
410711.221	(2) Other			TPL -					-	-			-						-	-			\vdash
910/11.221	- 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																						
	 Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather 																						
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)"		XqI	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)"		Xql	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
	(1) Dyed, coloured, stamped or embossed																						
410719.211	- For "the Pooled Quota (Second Category)"		Xql	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)"		Xq1	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																						<u> </u>
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																						
	 Dyed or coloured, excluding buffalo leather and roller leather 																						
410791.211	— For "the Pooled Quota (Second Category)"		Xql	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)"		Xq1	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																						
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																						
	 Dyed or coloured, excluding buffalo leather and roller leather 																						

T:001:	D	D	Geterren	N-4-	1-4	2-1	2-1	445	64	C41	741	Out	04	104	114	124	124	1445	154	160	1741	1.041	As from
Tariff line 410792.211	Description - For "the Pooled Quota (Second	Base rate	Category	Note The	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
	Category)"			originating goods classified																			
				under the out-of-quota																			
				tariff line (410792.212)																			
			Xql	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
410792.213	For "the Pooled Quota (Second			The																			
	Category)"			originating goods																			
				classified under the out-of-quota																			
				tariff line (410792.219)																			
			Xql	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
410700 001	(2) Other			TI																			
410792.221	- For "the Pooled Quota (First Category)"			The originating goods																			
				classified under the																			
				out-of-quota tariff line																			
				(410792.222) will receive																			
			Xql	preferential tariff																			
				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

			1																		l		A - 6
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																						
	(1) Dyed, coloured, stamped or embossed																						
410799.211	- For "the Pooled Quota (Second Category)"		Xql	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)"			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																							
4112.00	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																						

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
41.13	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"			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%	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
411320.210	2 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																			1			
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																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th vear	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th vear	As from
	(1) Dyed, coloured, stamped or embossed				,		,	,	,	,	,	,	,	,	,	,	,	,	,	,	,	,	19th year
	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																						1
411330.221	- Of turtles and tortoise	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
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	1 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 an	nd similar cont	ainers, articles	of animal gut	(other than sill	c-worm gut)															
42.01																							
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

		_						T			l			T	l								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
42.02	Trunks, suit-asses, vanity-casses, executive-cases, brincoular cases, camera cases, princoular cases, camera cases, musical instrument cases, gum cases, holsters and similar containers, travelling-bags, insulated food or beverages bags, toliet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper																						
	Trunks, suit-cases, vanity-cases, executive- cases, brief-cases, school satchels and similar containers																						
4202.11	With outer surface of leather or of composition leather																						
420211.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	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
420211.200	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
4202.12	With outer surface of plastics or of textile materials																						
420212.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal metal plated with precious metal. Precious stones, semiprecious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	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																						
420212.210	(1) With outer surface of plastic sheeting or textile materials	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
420212.220	(2) Other	4.6%	B10		3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420219.000	Other	4.1%	B10		3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Handbags, whether or not with shoulder strap, including those without handle																						
4202.21	With outer surface of leather or of composition leather																						
	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, practipated with precious stones, pents, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty																						
420221.110	(1) 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
420221.120	(2) 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

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																						
420221.210	(1) Of 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
420221.220	(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
4202.22	With outer surface of sheeting of plastics or of textile materials																						
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, practipated with precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	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
420222.200	2 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
420229.000	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
	Articles of a kind normally carried in the pocket or in the handbag																						
4202.31	With outer surface of leather or of composition leather																						
420231.100	1 Wallets and purses, 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, more than 6,000 yen/piece in value for customs duty	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
420231.200	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
4202.32	With outer surface of sheeting of plastics or of textile materials																						
420232.100	1 Wallets and purses, 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, more than 6,000 yen/piece in value for customs duty	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
420232.200	2 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
420239.000	Other	4.1%	B10		3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
420291.000	With outer surface of leather or of composition leather	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
420292.000	With outer surface of sheeting of plastics or of textile materials	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
4202.99	Other																						
420299.020	1 Of wood	2.7%	B10		2.0%	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
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	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
420299.090	3 Other	4.6%	B10		3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	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
42.03	Articles of apparel and clothing accessories, of leather or of composition leather																						17.11.70.11
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, netal 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, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, clephants' 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 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
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																						

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
420500.110	(1) Belts and beltings, combing leathers and intergill-leathers	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
420500.190	(2) Other	3.3%	B10		2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420500.900	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
42.06																							
420600.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	3.3%	B10		2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 43 Furskins and artificial fur; manufactures	s thereof																			1		
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03																						
	Whole skins, with or without head, tail or paws, not assembled																						
430211.000	Of mink	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
4302.19	Other																						
430219.011	- Of sheep, goat, rabbit or hare	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
430219.020	- Of fox	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
430219.090	- Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled																						
430220.010	- Of sheep, goat, rabbit or hare	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
430220.090	- Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
4302.30	Whole skins and pieces or cuttings thereof, assembled																						
	1 Dropped furskins																						
430230.014	- 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
430230.013	- Of mink	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
430230.019	- 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
	2 Other																						
430230.024	- Of sheep, goat, rabbit or hare	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
430230.029	- Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
43.03	Articles of apparel, clothing accessories and other articles of furskin																						
4303.10	Articles of apparel and clothing accessories																						
	- Articles of apparel																						
430310.011	Of furskin of sheep or goat	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
430310.012	Of furskin of 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
430310.013	Of furskin of mink	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
430310.014	Of furskin of fox	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
430310.019	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
	- Clothing accessories																						
430310.091	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
430310.099	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

			I	l		I	Ι			1		I		Ι	l			1		T	l		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
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	IARCOAL; C	ORK AND A	RTICLES OF	CORK; MAN	UFACTURES	OF STRAW,	OF ESPARTO	OR OF OTH	ER PLAITING	MATERIAL	S; BASKETV	VARE AND W	ICKERWOR	K							
	Chapter 44 Wood and articles of wood; wood charc	oal																					
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 (Pinus spp.)																						
	1 Not more than 160 mm in thickness																						
440711.110	(1) Planed or sanded	4.8%	B7		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%	B7		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, grooved, rebated, chamfered, 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 Pirus spp., Abies spp. (other than California red fir, grand fir, noble fir and pacific silver fir), Piece 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%	B7		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%	B7		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 (<i>Swietenia</i> 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																						
	1 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, Aftormosia, Ako, Alan, Andiroba, Ahingré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Daberna, Dibetou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Louro, Maçaranduba, Makoré, Mandioqueira, Marssonia, Mengkulang, Meranti Bakau, Mersawa, Merbau, Merpauh, Mersawa, Morabu, Misangon, Nyatoh, Ouzabiti, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Saqui-Saqui, Sepetir, Sucupira, Suren, Tauari, Teak, Tiama, Tola, White Sersay, 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																						
	 with at least one outer ply of tropical wood specified in the tariff line 441231.119 	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
	(1) Less than 6 mm in thickness																						1
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	- 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																						1
441231.939	- Less than 12 mm but not less than 6 mm in thickness																						
	 with at least one outer ply of tropical wood specified in the tariff line 441231.119 	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																						
	 with at least one outer ply of tropical wood specified in the tariff line 441231.119 	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
441231.959	- Not less than 24 mm in thickness																						
	 with at least one outer ply of tropical wood specified in the tariff line 441231.119 	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 (Frazims spp.), becch (Fagsus spp.), birch (Betula spp.), cherry (Prunus spp.), chestul (Castanea spp.), clm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestul (Aecalus spp.), lime (Till spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Plazimus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans 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																						
	1 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																						

[T	T											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
441299.190	- Other	6.0%	B7		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%	B7		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%	B7		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 1.5 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 recling																						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
500100.010	- Concerning the quantity of silk-worm occoons 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 quote sipulated by a cabinet order which is effective at the time of import and under the conditions set out by nelevant regulations which are effective at the time of import		V-1																				
	Note: The tariff quota shall be calculated on the basis of 798 ton, 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, international market situation and other relevant conditions, betreinafter referred to as "the Pooled Quota" in subheading 5002.00.		Xq1																				
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																							
5002.00	Raw silk (not thrown)																						
	2 Other																						
	- For "the Pooled Quota"																						
500200.211	Double cocoons silk		Xql																				
	Other																						
500200.215	20/22 denier		Xql																				
500200.216	26/29 denier		Xql																				
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																						
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, UMB	RELLAS, SUN	UMBRELL	AS, WALKIN	IG-STICKS, S	EAT-STICKS	, WHIPS, RID	ING-CROPS	AND PARTS	THEREOF, PI	REPARED FE	ATHERS AN	D ARTICLES	MADE THER	EWITH; ART	TIFICIAL FLO	WERS; ART	CLES OF HU	JMAN HAIR				
	Chapter 64 Footwear, gaiters and the like; parts of s	such 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
640192.010	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
640192.090	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
640199.000	Other																						
	- Covering the knee	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	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
64.02	Other footwear with outer soles and uppers of rubber or plastics																						
	Sports footwear																						
6402.12	Ski-boots, cross-country ski footwear and snowboard boots																						
640212.010	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
640212.090	2 Snowboard boots	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
640219.000	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
640220.000	Footwear with upper straps or thongs assembled to the sole by means of plugs	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																						
640291.000	Covering the ankle																						
	- Incorporating a protective metal toe-cap	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	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
6402.99	Other																						
640299.010	- Shocs																						
	Incorporating a protective metal toe- cap	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	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
	- Sandals																						
640299.021	Not covering the heels																						
	Incorporating a protective metal toe- cap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free
	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
640299.029	Other																						
	Incorporating a protective metal toe- cap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free
	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
640299.090	- Other																						
	Incorporating a protective metal toe- cap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free
	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
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather																						
	Sports footwear																						
6403.12	Ski-boots, cross-country ski footwear and snowboard boots																						
640312.010	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

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 idems: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding sports footwear for gymnastics, 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 gymnastics, 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 or with outer soles of leather; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers ontaining fortskin and leather in part and outer soles of rubber, plastics, leather or composition leather.		Xql	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"		Xq1	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
640340.021	- Other — For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640340.022) will receive preferential tariff 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"			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																						
640351.022	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff 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																						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
640359.012	- For "the Pooled Quota"		Xq1	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		Xql	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 (640359.11) 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	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	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																						
	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)																						
640391.011	(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																						
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)																			

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"		Xql	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																						
	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		ΧqΙ	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		Xql	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		Xql	The originating goods classified under the out-of-quota tariff line (64039) 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																		<u> </u>				
640399.031	 Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap 	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"			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
64.04	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																						
	1 With uppers containing furskin																						
	(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																						
	 With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) 																						
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)																						
	(1) Canvas shoes																						
	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)																						
640420.211	- For "the Pooled Quota"			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"			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																						
	l With outer soles of leather and uppers of composition leather																						
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																						
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
Tana ins	1 With outer soles of rubber, plastics, leather or composition leather	Jane Into	Catagory	1.00	you	you	Ja you	you	S.ii your	ou.you	, you	om you	, you	10m you	· · · · · · · · · · · · · · · · · · ·	I you	15m your	1 you	1501 9000	.om jour	,	.o year	19th year
	(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"		Xql	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

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
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																						
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, PLASTEI	R, CEMENT,	ASBESTOS,	MICA OR SI	MILAR MATE	ERIALS; CERA	AMIC PRODU	JCTS; GLASS	AND GLAS	SWARE													
	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 prosthicic 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	l 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	INEMATOG	RAPHIC, MI	EASURING, C	CHECKING, PI	RECISION, M	EDICAL OR	SURGICAL I	NSTRUMENT	'S AND APPA	RATUS; CLC	CKS AND W	ATCHES; M	USICAL INST	RUMENTS; P	ARTS AND A	ACCESSORIE	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 MANUFACTU	JRED ARTIC	LES					•		•		•		1			•	•					
	Chapter 94 Furniture; bedding, mattresses, 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