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 " $\mathrm{B} 5 *$ " 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 " $\mathrm{B} 7 * *$ " 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;
(1) 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 <br> (yen) | Rate <br> $(\%)$ |
| 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 <br> (yen) | Rate <br> $(\%)$ |
| 1 | $15,850.25$ | 6.9 |
| 2 | $14,631.00$ | 6.3 |
| 3 | $13,411.75$ | 5.8 |
| 4 | $12,192.50$ | 5.3 |
| 5 | $10,973.25$ | 4.7 |
| 6 | $9,754.00$ | 4.2 |
| 7 | $8,534.75$ | 3.7 |
| 8 | $7,315.50$ | 3.1 |
| 9 | $6,096.25$ | 2.6 |
| 10 | $4,877.00$ | 2.1 |
| 11 | $3,657.75$ | 1.5 |
| 12 | $2,438.50$ | 1.0 |
| 13 | $1,219.25$ | 0.5 |

(ii) zero, as from 1 April of the 14th year;
(z) customs duties on originating goods classified under the tariff lines indicated with "B20*" shall be eliminated as follows:
(i) the customs duties shall be reduced by twelve fifty-fifths of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 20 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in 10 equal annual instalments beginning on 1 April of the 10th year, and these goods shall be duty-free as from 1 April of the 19th year;
(aa) customs duties on originating goods classified under the tariff lines indicated with "R1" shall be reduced as follows:
(i) the customs duties shall be reduced to:
(A) 25.8 per cent ad valorem for the first year;
(B) 25.0 per cent ad valorem for the second year;
(C) 24.2 per cent $a d$ valorem for the third year;
(D) 23.3 per cent ad valorem for the fourth year;
(E) 22.5 per cent $a d$ 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 $(\mathrm{i})(\mathrm{H})$ 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 <br> (yen) | Rate <br> $(\%)$ |
| 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 <br> 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 <br> (yen) | Rate <br> $(\%)$ |
| 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 <br> thereafter | 50 | 0 |

(dd) customs duties on originating goods classified under the tariff lines indicated with "R4" shall be reduced as follows:
(i) the customs duties shall be reduced to:
(A) 34.8 per cent ad valorem for the first year;
(B) 32.7 per cent ad valorem for the second year;
(C) 30.6 per cent $a d$ valorem for the third year;
(D) 28.4 per cent ad valorem for the fourth year;
(E) 26.3 per cent $a d$ valorem for the fifth year;
(F) 24.2 per cent $a d$ valorem for the sixth year;
(G) 22.1 per cent ad valorem for the seventh year; and
(H) 20.0 per cent ad valorem for the eighth year;
(ii) the customs duties shall be reduced to 9 per cent ad valorem from the level set out in subparagraph $(\mathrm{i})(\mathrm{H})$ in six equal annual instalments beginning on 1 April of the ninth year; and
(iii) the customs duties shall remain at 9 per cent ad valorem from the 14th year;
(ee) customs duties on originating goods classified under the tariff lines indicated with "R5" shall be reduced as follows:
(i) the customs duties shall be reduced by three twenty-seconds of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 50 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
(ff) customs duties on originating goods classified under the tariff lines indicated with "R6" shall be reduced as follows:
(i) the customs duties shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 50 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
(gg) customs duties on originating goods classified under the tariff lines indicated with "R7" shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
(hh) customs duties on originating goods classified under the tariff lines indicated with "R8" shall be reduced as follows:
(i) the customs duties shall be reduced by 12.5 per cent of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 75 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
(ii) customs duties on originating goods classified under the tariff lines indicated with "R9" shall be reduced as follows:
(i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below; and

| Year | Customs duties other than the <br> levy <br> (yen/kg) | Levy <br> (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 <br> levy <br> (yen/kg) | Levy <br> (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 $a d$ 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;
(11) customs duties on originating goods classified under the tariff lines indicated with "R12" shall be reduced as follows:
(i) the customs duties shall be reduced to 21.5 per cent ad valorem and 34.40 yen per kilogramme on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 7.5 per cent ad valorem and 12 yen per kilogramme from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
(mm) customs duties on originating goods classified under the tariff lines indicated with "R13" shall be reduced by 15 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
(nn) customs duties on originating goods classified under the tariff lines indicated with "R14" shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
(oo) customs duties on originating goods classified under the tariff lines indicated with "R15" shall be reduced as follows:
(i) the customs duties shall be reduced by 7.5 per cent of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 85 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
(pp) customs duties on originating goods classified under the tariff lines indicated with "R16" shall be reduced as follows:
(i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement; and
(ii) the customs duties shall be reduced to 50 per cent of the base rate on 1 April of the second year and shall remain at that level thereafter;
(qq) customs duties on originating goods classified under the tariff lines indicated with "R17" shall be reduced as follows:
(i) the customs duties shall be reduced by nine forty-fourths of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 25 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
(rr) customs duties on originating goods classified under the tariff lines indicated with "R18" shall be reduced as follows:
(i) the customs duties shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 90 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
(ss) customs duties on originating goods classified under the tariff lines indicated with "R19" shall be reduced as follows:
(i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 25 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
(tt) customs duties on originating goods classified under the tariff lines indicated with "R20" shall be reduced as follows:
(i) the customs duties shall be reduced by 30 per cent of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 40 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
(uu) customs duties on originating goods classified under the tariff lines indicated with "R21" shall be reduced as follows:
(i) the customs duties shall be reduced by 31.5 per cent of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 37 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
(vv) customs duties on originating goods classified under the tariff lines indicated with "R22" shall be reduced as follows:
(i) the customs duties shall be reduced by 33.3 per cent of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 33.4 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
(ww) customs duties on originating goods classified under the tariff lines indicated with "R23" shall be reduced as follows:
(i) the customs duties shall be reduced by 33.5 per cent of the base rate on the date of entry into force of this Agreement;
(ii) the customs duties shall be reduced to 33 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
(xx) customs duties on originating goods classified under the tariff lines indicated with "PIC" shall be governed by the terms set out in Section B;
(yy) customs duties on originating goods classified under the tariff lines indicated with " Xb " shall be excluded from any commitment of tariff elimination or reduction, and remain at the base rate;
(zz) originating goods classified under the tariff lines indicated with "Xq1", for which tariff rate quotas are set out in Japan's Schedule to the WTO Agreement, shall be excluded from any tariff commitment under this Agreement;
(aaa) originating goods classified under the tariff lines indicated with "Xq2", for which tariff rate quotas are set out by relevant cabinet orders of Japan, shall be excluded from any tariff commitment under this Agreement; and
(bbb) originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in paragraph 1 of Part 1 and subparagraphs (a) to (yy).
2. Originating goods classified under the tariff lines indicated with "SG-n" in Column "Note" in the Schedule of Japan shall be subject to the provisions of Section C.
3. The treatment of originating goods classified under the tariff lines indicated with " S " in Column "Note" in the Schedule of Japan shall be subject to review pursuant to subparagraph 3(a) and paragraph 4 of Article 2.8.
4. Paragraph 6 of Part 1 shall not be applied to the case of customs duties on originating goods classified under the tariff lines 210610.219 and 210690.283.

## SECTION B

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

## SUB-SECTION 1

## Notes for Section B

1. For the purposes of subparagraph $1(x x)$ 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:

1 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 <br> $(\%)$ |
| :--- | :--- |
| 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 <br> remain at 17.9\%. |  |

(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:

| Year | Rate of customs duties <br> $(\%)$ |
| :--- | :--- |
| 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 <br> remain at 14.9\%. |  |

(d) The originating goods referred to in subparagraphs (a) to (c), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.
8. Food preparations containing cocoa
(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 <br> $(\%)$ |
| :--- | :--- |
| 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 <br> remain at 10.7\%. |  |

(b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.
9. Food preparations containing cocoa (for the preparation of chocolate)
(a) With respect to originating goods classified under the tariff line 180620.290 indicated with "PIC-9" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free, provided that the quantity of such originating goods for which the UK-Japan Preferential Import Certificate is issued for each application made by the importer shall not exceed the limit of three multiplied by the quantity of the milk powder, specified in the application, produced from domestic milk and used by that importer for the production of chocolate in Japan.
(b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.
10. Cheeses
(a) With respect to originating goods classified under the tariff line 040610.020 indicated with "PIC-10" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be eliminated as follows:

| Year | Rate of customs duties <br> (\%) |
| :--- | :--- |
| 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 15 th year and for each subsequent year, the customs duties shall <br> remain at zero. |  |

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

| Year | Rate of customs duties <br> (\%) |
| :--- | :--- |
| 1 | 24.2 |
| 2 | 22.4 |
| 3 | 20.5 |
| 4 | 18.6 |
| 5 | 16.8 |
| 6 | 14.9 |
| 7 | 13.0 |
| 8 | 11.2 |
| 9 | 9.3 |
| 10 | 7.5 |
| 11 | 5.6 |
| 12 | 3.7 |
| 13 | 1.9 |
| 14 | 0.0 |
| For the 15th year and for each subsequent year, the customs duties shall <br> 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 <br> (\%) |
| :--- | :--- |
| 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 15 th year and for each subsequent year, the customs duties shall <br> remain at zero. |  |

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

## SECTION C

## Agricultural safeguard measures

## SUB-SECTION 1

## Notes for Section C

1. This Section sets out:
(a) the originating agricultural goods that may be subject to agricultural safeguard measures pursuant to paragraph 2 of Section A;
(b) the trigger levels for applying such measures; and
(c) the maximum rate of customs duty that may be applied in each year for each such good.
2. Notwithstanding Article 2.8, Japan may apply an agricultural safeguard measure to the originating agricultural goods classified under the tariff lines indicated with "SG1*", "SG1**", "SG2", "SG3", "SG4*", "SG4**", "SG5" or "SG6" in Column "Note" in the Schedule of Japan. Japan may apply such measure only under the conditions set out in this Section and only in accordance with the terms set out in this Section.
3. If the conditions set out in this Section are satisfied, Japan may, as an agricultural safeguard measure, increase the rate of customs duty on such an originating agricultural good to a level not exceeding the lesser of:
(a) the most-favoured-nation applied rate of customs duty in effect at the time of the application of the agricultural safeguard measure;
(b) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement; and
(c) the rate of customs duty set out in this Section.
4. Japan shall implement any agricultural safeguard measure in a transparent manner. Japan shall, within 60 days of the date of imposing the agricultural safeguard measure, notify the United Kingdom thereof in writing and provide the United Kingdom with relevant data concerning the measure. Japan shall, on written request of the United Kingdom, respond to specific questions from, and provide information to, the United Kingdom, including by email, teleconference, video-conference and in person, regarding the application of the measure.
5. For greater certainty, no agricultural safeguard measure may be applied or maintained on or after the date on which the rate of customs duty referred to in subparagraph 3(c) is zero.
6. For the purposes of this Section:
(a) "fiscal year" means a Japanese fiscal year beginning on 1 April and ending on the following 31 March; and
(b) "quarter" means a period:
(i) from 1 April until 30 June;
(ii) from 1 July until 30 September;
(iii) from 1 October until 31 December; or
(iv) from 1 January until 31 March.

## SUB-SECTION 2

## Agricultural safeguard measure for beef

1. In accordance with paragraph 2 of Sub-Section 1 , with respect to the originating agricultural goods classified under the tariff lines indicated with "SG1*" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1* goods") and the originating agricultural goods classified under the tariff lines indicated with "SG1**" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1** goods"), Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG1*" and "SG1**" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 2 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
(a) 45,056 metric tonnes for the first year;
(b) 45,833 metric tonnes for the second year;
(c) 46,611 metric tonnes for the third year;
(d) 47,389 metric tonnes for the fourth year;
(e) 48,167 metric tonnes for the fifth year;
(f) 48,944 metric tonnes for the sixth year;
(g) 49,722 metric tonnes for the seventh year;
(h) 50,500 metric tonnes for the eighth year;
(i) from the ninth year until the 13th year, for each year, the trigger level of the previous year plus 385 metric tonnes; and
(j) from the 14th year, for each year, the trigger level of the previous year plus 770 metric tonnes.
2. (a) For SG1* goods, the rate of customs duty referred to in subparagraph 3(c) of SubSection 1 shall be:
(i) 38.5 per cent for the first year;
(ii) 30.0 per cent from the second year until the eighth year;
(iii) 20.0 per cent from the ninth year until the 12th year;
(iv) 18.0 per cent for the 13th year; and
(v) from the 14th year:
(A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this SubSection in the previous year; or
(B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.
(b) For SG1** goods, the rate of customs duty referred to in subparagraph 3(c) of SubSection 1 shall be:
(i) 38.5 per cent for the first year;
(ii) 32.7 per cent for the second year;
(iii) 30.6 per cent for the third year;
(iv) 30.0 per cent from the fourth year until the eighth year;
(v) 20.0 per cent from the ninth year until the 12th year;
(vi) 18.0 per cent for the 13th year; and
(vii) from the 14th year:
(A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this SubSection 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 21 st 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 13 th 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 2A to the EU-Japan EPA ceases to be applied in accordance with paragraph 6 of that SubSection, Japan shall not thereafter apply an agricultural safeguard measure under this SubSection.
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 ).

## SUB-SECTION 3

Agricultural safeguard measure for pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG2" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG2 goods"), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:
(a) in the first year and the second year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods only if the aggregate volume of imports of SG2 goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG2" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 3 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA (hereinafter referred to in this Sub-Section as "aggregate volume of imports of SG2 goods and their corresponding goods from the European Union"), for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years;
(b) in the third year and the fourth year:
(i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price ${ }^{1}$ 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 Price ${ }^{\mathbf{1}}$; and
(ii) the first alternative rate $^{2}$; and
(c) for SG2 goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030 , the lesser of:
(i) the difference between CIF import price per kilogramme and the Second Safeguard Standard Import Price ${ }^{3}$; and

1 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 (c), "Second Safeguard Standard Import Price" means a
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.
(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.
(ii) the second alternative rate ${ }^{1}$.
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 ).

## SUB-SECTION 4

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:

1 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 SG 3 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 ).

## SUB-SECTION 5

Agricultural safeguard measure for whey protein concentrate (WPC)

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4*" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG4*" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 5 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
(a) 2,267 metric tonnes for the first year;
(b) 2,400 metric tonnes for the second year;
(c) 2,533 metric tonnes for the third year;
(d) 2,667 metric tonnes for the fourth year;
(e) 2,800 metric tonnes for the fifth year;
(f) 2,933 metric tonnes for the sixth year;
(g) 3,067 metric tonnes for the seventh year;
(h) 3,200 metric tonnes for the eighth year;
(i) 3,544 metric tonnes for the ninth year;
(j) 3,888 metric tonnes for the 10th year;
(k) 4,232 metric tonnes for the 11th year;
(1) 4,690 metric tonnes for the 12th year;
(m) 5,148 metric tonnes for the 13th year;
(n) 5,606 metric tonnes for the 14th year;
(o) 6,064 metric tonnes for the 15 th 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.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG4*", the rate 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:
(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 2A to the EU-Japan EPA ceases to be applied in accordance with paragraph 4 of that SubSection, Japan shall not thereafter apply an agricultural safeguard measure under this SubSection.
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).

## SUB-SECTION 6

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.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG4**", the rate 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
(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 $a d$ 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 2A to the EU-Japan EPA ceases to be applied in accordance with paragraph 4 of that SubSection, Japan shall not thereafter apply an agricultural safeguard measure under this SubSection.
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 ).

## SUB-SECTION 7

## Agricultural safeguard measure for fresh oranges

1. In accordance with paragraph 2 of Sub-Section 1 , with respect to the originating agricultural goods classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 7 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, between 1 December and the following 31 March for the fiscal year exceeds 2,000 metric tonnes, except as provided in paragraph 5.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG5", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
(a) 28 per cent for the first year and the second year; and
(b) 20 per cent from the third year until the fifth year.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the fifth year.
5. If the year in which this Agreement enters into force is less than four months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying 2,000 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 4 . For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5 , the fraction shall be rounded to 1.0 ).

## SUB-SECTION 8

Agricultural safeguard measure for race horses

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG6" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the CIF import price per each of those originating agricultural goods, expressed in the Japanese yen, is less than 90 per cent of the trigger price. The trigger price shall be the price that has been agreed in accordance with paragraph 4 , or 10.7 million yen if there has been no specific agreement on the trigger price in accordance with paragraph 4.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG6", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be the rate of customs duty determined for those originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A plus:
(a) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 10 per cent but less than or equal to 40 per cent of the trigger price, 30 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph $1(x)$ of Section A;
(b) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 40 per cent but less than or equal to 60 per cent of the trigger price, 50 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph $1(x)$ of Section A;
(c) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 60 per cent but less than or equal to 75 per cent of the trigger price, 70 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A; and
(d) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 75 per cent of the trigger price, the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A.
3. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the 13th year.
4. On request of the United Kingdom, Japan and the United Kingdom shall consult on the operation of the agricultural safeguard measure set out in this Sub-Section and may mutually agree to periodically evaluate and update the trigger price.

## SECTION D

Schedule of Japan

| Tariff line | Description | Base rate | Category | Note | 1 lst year | 2nd year | 3rd year | 4th year | Sth year | 6 th year | 7 th year | 8th year | 9th year | 10 th year | 11thy year | 12th year | 13thy year | 14thy year | 15thy year | 16 th year | 17th year | 18 th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | SECTION ILIVE ANIMALS; ANIMAL PRODUCTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 1 Live animals |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 01.01 | Live horses, asses, mules and himies |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Horses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0101.29 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 010129.290 | (2) Other | $\begin{aligned} & 3,400,000 \\ & \text { yen/each } \end{aligned}$ | B15 | SG6 | $\begin{gathered} 2,762,500.00 \\ \text { yen } / \text { cach } \end{gathered}$ | $\begin{gathered} 2,550,000.00 \\ \text { yen/each } \end{gathered}$ | $\begin{gathered} 2,337,500.00 \\ \text { yen/each } \end{gathered}$ | $\begin{gathered} 2,125,000.00 \\ \text { yen/ } / \text { ach } \end{gathered}$ | $\begin{gathered} 1,912,500.00 \\ \text { yen/each } \end{gathered}$ | $\begin{gathered} 1,700,000.00 \\ \text { yen/cach } \end{gathered}$ | $\begin{array}{\|c\|} \hline 1,487,500.00 \\ \text { yen//each } \end{array}$ | $\begin{gathered} 1,275,000.00 \\ \text { yen/each } \end{gathered}$ | $\begin{gathered} 1,062,500.00 \\ \text { yen/each } \end{gathered}$ | $\begin{gathered} 850,000.00 \\ \text { yen/each } \end{gathered}$ | $\begin{gathered} 637,500.00 \\ \text { yen/each } \end{gathered}$ | $\begin{gathered} 425,000.00 \\ \text { yen/fach } \end{gathered}$ | $\begin{gathered} 212,500.00 \\ \text { yen/feach } \end{gathered}$ | Frec | Free | Free | Free | Free | Free |
| 01.02 | Live bovine animals |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Catte |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0102.29 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 010229.100 | 1 Weighing not more than 300 kg | $\begin{gathered} 38,250 \\ \text { yenn/ach } \end{gathered}$ | B15 |  | 31,078.13 yen/each | $\begin{aligned} & 28,687.50 \\ & \text { yen/fa } \end{aligned}$ | $\begin{aligned} & 26,296.88 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 23,906.25 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 21,515.63 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 19,125.00 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & \text { 16,734.38 } \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 14,343.75 \\ & \text { yen } / \text { eac } \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 1,953.12 \\ \text { yenfeach } \end{array} \end{aligned}$ | $\begin{aligned} & 9,562.50 \\ & \text { yenn/ex } \end{aligned}$ | $\begin{aligned} & 7,171.88 \\ & \text { yen/cach } \end{aligned}$ | $\begin{aligned} & 4,781.25 \\ & \text { yenfeach } \end{aligned}$ | $\begin{aligned} & 2,390.63 \\ & \text { yen/each } \end{aligned}$ | Frec | Frec | Free | Frec | Frec | Frec |
| 010229.200 | 2 Other | $\begin{gathered} 63,750 \\ \text { yen/ } / \text { cach } \end{gathered}$ | B15 |  | 51,796.88 yen/each | $\begin{gathered} 47,812.50 \\ \text { yen/each } \end{gathered}$ | $\begin{aligned} & 43,828.13 \\ & \text { yen/each } \end{aligned}$ | 39,843.75 yen/each | $\begin{aligned} & 35,859.38 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 31,875.00 \\ & \text { yen/each } \end{aligned}$ | $\begin{array}{\|l\|} \hline 27,890.63 \\ \text { yen/each } \end{array}$ | $\begin{array}{c\|} \hline \text { 23,906.25 } \\ \text { yen/each } \end{array}$ | $\begin{aligned} & 19,921.88 \\ & \text { yen/each } \end{aligned}$ | $\begin{gathered} 15,937.50 \\ \text { yen/each } \end{gathered}$ | $\begin{aligned} & 11,953.13 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 7,968.75 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 3,984.38 \\ & \text { yen/each } \end{aligned}$ | Free | Free | Free | Free | Free | Frec |
| 0102.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 010290.210 | (1) Weighing not more than 300 kg | $\begin{aligned} & \begin{array}{l} \text { yen/each } \end{array} \\ & \hline \end{aligned}$ | B15 |  | 31,078.13 yen/each | $\begin{aligned} & 28,687.50 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & \text { 26,296.88 } \\ & \text { yen/each } \end{aligned}$ | 23,906.25 yen/each | $\begin{gathered} 21,515.63 \\ \text { yen/each } \end{gathered}$ | $19,125.00$ yen/each | $\begin{aligned} & \text { 16,734.38 } \\ & \text { yen/each } \end{aligned}$ | 14,343.75 yen/each | $\begin{aligned} & 11,953.13 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 9,562.50 \\ & \text { yen/each } \\ & \hline \end{aligned}$ | $\begin{aligned} & 7,171.88 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 4,781.25 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 2,390.63 \\ & \text { yen/each } \end{aligned}$ | Free | Free | Frec | Frec | Free | Free |
| 010290.290 | (2) Other | $\begin{gathered} 63,750 \\ \text { yen/each } \end{gathered}$ | B15 |  | 51,796.88 yen/each | 47,812.50 | 43,828.13 yen/each | 39,843.75 yen/each | $\begin{aligned} & 35,859.38 \\ & \text { yen/each } \end{aligned}$ | $31,875.00$ yen/each | $\begin{aligned} & 27,890.63 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 23,906.25 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 19,921.88 \\ & \text { yenfeach } \end{aligned}$ | $\begin{aligned} & 15,937.50 \\ & \text { yen/each } \end{aligned}$ | $\begin{aligned} & 11,953.13 \\ & \text { yen/each } \end{aligned}$ | $7,968.75$ yen/each | 3,984.38 yen/eac | Free | Free | Free | Free | Free | Free |
| 01.03 | Live swine |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0103.92 | Weighing 50 kg or more |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1st y car | ${ }^{2 n d}$ y year | 3rdy year | 4th year | 5thy year | 6 6thyar | 7h y yar | ${ }^{\text {8ith year }}$ | 9th year | 10 h year | 11th year | 12th year | 13thyear | 14th year | 15 th year | 16 th year | 17th year | 18thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 010392.011 | [1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the uppe limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading this heading. <br> Prices A: standard import prices for live swine specified by the subparagraph 1 of paragraph 1 of the 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. <br> Prices B: the prices specified by [1] in this subheading each corresponding to the period of 3 to the Law | $\begin{gathered} 19,508 \\ \text { yen/each } \end{gathered}$ | B15* |  | B15* | B15* | ${ }^{\text {B15* }}$ | B15* | B15* | B15* | B15* | B15* | ${ }^{\text {B15* }}$ | B15* | B15* | B15* | B15* | Frec | Frec | Frec | Frec | Free | Frec |
| 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. <br> Prices A: mentioned in [1] <br> Rates B: the rates specified in this subheading [3] according to the each divisions of each import terms provided in the Annex 1-3 |  | B15* |  | B15* | ${ }^{\text {B15* }}$ | B15* | ${ }^{\text {B15* }}$ | B15* | B15* | B15* | B15* | B15* | B15* | B15* | B15* | B15* | Free | Free | Free | Free | Free | Free |
| 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) |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1 1sty yar | 2nd year | 3 3rd year | 4li year | Sth year | 6th year | 7thyear | 8th year | 9th year | 10 h year | 11th yar | 124. year | 13 li year | 14th year | 15th year | 16 y year | 17th year | 18 lh year | $\begin{aligned} & \hline \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Chapter 2 Meat and edible meat offal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 02.01 | Meat of bovine animals, fresh or chilled |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020110.000 | Carcasses and hall-carcasses | 38.5\% | R1 | SG1*, S | 25.8\% | 25.0\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 020120.000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0201.30 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020130.010 | -Loin | 38.5\% | R1 | SG1*, S | 25.8\% | 25.\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 020130.020 | - Chuck, Clod and Round | 38.5\% | R1 | SG1*, S | 25.8\% | 25.0\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 020130.030 | - Brisket and plate | 38.5\% | R1 | SG1*, S | 25.8\% | 25.0\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 020130.090 | - Other | 38.5\% | 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\% |
| 02.02 | Meat of bovine animals, frozen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020210.000 | Carcasses and half-carcasses | 38.5\% | R1 | SG1*, S | 25.8\% | 25.0\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 020220.000 | Other cuts with bone in | 38.5\% | R1 | SG1*, S | 25.8\% | 25.0\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 0202.30 | Boneless |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020230.010 | - Loin | 38.5\% | R1 | SG1*, S | 25.8\% | 25.0\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 020230.020 | - Chuck, Clod and Round | 38.5\% | R1 | $\mathrm{SG1}^{*}$, S | 25.8\% | 25.0\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 020230.030 | - Bisket and plate | 38.5\% | R1 | SG1*, S | 25.8\% | 25.0\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 020230.090 |  | 38.5\% | R1 | $\mathrm{SG1}^{*}$, S | 25.8\% | 25.0\% | 24.2\% | 23.3\% | 22.5\% | 21.7\% | 20.8\% | 20.0\% | 18.2\% | 16.3\% | 14.5\% | 12.7\% | 10.8\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% | 9.0\% |
| 02.03 | Meat of swine, fresh, chilled or fiozen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Fresh or chilled |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0203.11 | Carcasses and half-carcasses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020311.020 | [1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcass, where he upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading <br> Prices A: standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Amnex, the same heading shall be applied in this <br> Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law | 361 yen/kg | R2 | SG2, S | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 |


| Tariff line | Dessription | Basc rate | Category | Note | 1sty yar | 2 ndy year | 3rdy year | 4th year | Sth year | 6th year | 7 lh year | 8th year | 9thy year | 10th year | ${ }^{11 \text { th y yar }}$ | 12th year | 131hy yar | 14thy year | 15th year | 16 hly yar | 17th year | 18th year | $\begin{aligned} & \text { As sifom } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 020311.030 | [2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, where the gate price Prices A by Rates B plus 1, the same definition shall be applied in this heading. <br> Prices A: mentioned in [1] <br> 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 |  | R2 | SG2, S | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 |
| 020311.040 | [3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty | 4.3\% | B9* | SG2, S | 1.7\% | 1.5\% | 1.2\% | 1.0\% | 0.7\% | 0.5\% | 0.2\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0203.12 | Hams, shoulders and cuts thereof, with bone in |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020312.023 | [1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig, where the upper limit prices shall be obtained by subbracting definition shall be applied in this heading and in heading 02.06 . <br> Prices A: standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 of the Annex 1-3-2 to the 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. <br> 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 | $482 \mathrm{yen} / \mathrm{kg}$ | R3 | Sg2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |


| Tariff line | Desscription | Base rate | Category | Note | ${ }^{1 s t y y a r}$ | 2nd year | 3 crdy year | 4th year | 5th year | 6ith year | 7th year | 8thy year | 9th year | 10th year | 11th year | 12th year | 131 l year | 14tit year | 15thy year | 16 th 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 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 . <br> Prices A: mentioned in [1] <br> 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 |  | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | 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 yenkg | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | 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 |  | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | 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\% | 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 |
|  | Frozen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0203.21 | Carcasses and half-carcasses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{020321.020}$ | [1] 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 | 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 <br> kilogramme, <br> the difterence <br> between the <br> standard <br> inport price <br> of pig carcass <br> and the value <br> for custor <br> duty | R2 | SG2, S | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | 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 |


| Tariff line | Desscription | Base rate | Category | Note | 1 st y yar | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7thyear | 8thy year | 9th year | 10th year | 11th year | 12th year | 131 l year | 14tit year | 15thy year | 16 th year | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0203.22 | Hams, shoulders and cuts thereof, with bonc in |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020322.023 |  |  | R3 | SG2, s | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | 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 |  | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | ${ }^{\text {R3 }}$ | R3 | R3 |
| 020322.022 | [3] Each kilogramme, more than the gate prices of partial pig, 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 | Frec | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0203.29 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020329.023 | [1] Each kilogramme, not more han the upper limit prices for the specific duty applied on partial pig, in value for customs duty | $482 \mathrm{yen} / \mathrm{kg}$ | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | 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 prices of partial pig, in value for customs duty |  | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | 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\% | 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 |
| 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 Check 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 tongus |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020610.011 | -Tongus | 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\% | $\mathrm{Bl2}^{*}$ | s | 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 | Free | Free | Free |
| 020610.090 |  | 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 |
|  | (2) Other <br> 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 1 Check meat and head meal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020629.020 |  | 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 | Desscription | Base rate | Category | Note | 1sty year | 2nd year | 3rd year | 4th year | Sth year | 6 6th year | ${ }^{7}$ thyear | 8th year | 9th year | 10 h year | 11th yar | 124h year | 13 lig year | 14th year | 15thyear | 16 h year | 17th year | 18thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020629.010 | (1) Internal organs | 12.8\% | $\mathrm{Bl}^{\text {2* }}$ | s | 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 | Free | Free | Free |
| 020629.990 | (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 pig, in value for customs duty | 482 yen/kg | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | 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 |  | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | 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\% | 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 |
|  | 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) Inemal 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 applied on partial pig, in value for customs duty | $482 \mathrm{yen} / \mathrm{kg}$ | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | 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 partia pig, in value for customs duty | Per each <br> kilo <br> thamme, difference <br> between the <br> standard <br> import price <br> of partial pig <br> and the value <br> for customs <br> duty | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |
| 020649.099 | [3] Each kilogramme, more than the gate prices of partia 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 Galus domestious |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Free | Free | Free | Free | Free | Free |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | 2nd year | 3rd year | 4th year | Sth year | 6th year | 7 lt year | 8th year | 9th year | 10 h year | 11th year | 12th year | 1314 year | 14th year | 15th year | 16 hil 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 offlal, 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 | 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 | 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 Sireni); of scals, sca lions and walrusss (mammals of the suborder Pinnipedia) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 020840.011 | - Of whales |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Meat of swine |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0210.11 | Hams, shoulders and cuts thereof, with bone in |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 021011.010 | [1] Each kilogramme, in value for customs duty, not more than the gate prices for the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rates B plus 0.6 , and multiplying by 1.5 , the same definition shall be applied in this heading and in heading 16.02 . <br> Prices A: standard import prices for processed meat of swine specified by the sub-paragraph 1 of paragraph 4 of the Annex $1-3-2$ to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applicd in this heading and in heading <br> Rates B: the rates specified in this subheading [2] according to the each divisions of each import terms provided in the Annex 1-3 |  | B10** | SG3, s | B10** | B10** | B10** | B10** | B10** | B10** | B10** | 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 | Dessription | Base rate | Category | Note | 1sty yar | 2 ndy year | 3 rdy year | 4il year | 5 Sth year | 6thyear | 7thyear | 8th year | 9thyear | 10 h year | 11thyear | 12th year | 1314 year | 14th year | 15thyear | 16 liy year | 17th year | 184h year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0210.12 | Bellies (streaky) and cuts thereof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 021012.010 | [1] Each kilogramme, not more than swine, in value for customs duty |  | B10** | SG3, S | B10** | B10** | B10** | B10** | B10** | B10** | B10** | B10** | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 |  | B10** | SG3, S | B10** | B10** | B10** | B10** | B10** | B10** | B10** | B10** | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 021020.000 | Meat of bovine animals | $\begin{array}{r} 161.50 \\ \text { yen/kg } \\ \hline \end{array}$ | R5 | s | $\begin{aligned} & 139.48 \\ & \text { yen/kg } \\ & \hline \end{aligned}$ | $\begin{aligned} & 132.14 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 124.80 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 117.45 \\ & \text { yenkg } \end{aligned}$ | $\begin{gathered} 110.11 \\ \text { yenkg } \end{gathered}$ | $\begin{aligned} & 102.77 \\ & \text { yenkg } \end{aligned}$ | $\begin{gathered} 95.43 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 88.09 \\ \text { yen } \mathrm{kg} \end{gathered}$ | $\begin{gathered} 80.75 \\ \text { yenkg } \end{gathered}$ | $\begin{aligned} & 80.75 \\ & \text { yenkg } \end{aligned}$ | $\begin{gathered} 80.75 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 80.75 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 80.75 \\ \text { yenkg } \end{gathered}$ | $\begin{aligned} & 80.75 \\ & \text { yenkg } \end{aligned}$ | $\begin{array}{r} 80.75 \\ \text { yenkg } \\ \hline \end{array}$ | $\begin{aligned} & 80.75 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 80.75 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 80.75 \\ & \text { yenkg } \end{aligned}$ | $\begin{gathered} 80.75 \\ \text { yenkg } \end{gathered}$ |
|  | Other, including edible flours and meals of meat or meat offal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 021092.000 | 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 Pimnipedia) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - 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 | Dessription | Base rate | Category | Note | 1 1styear | 2nd year | 3rdy year | 4th year | Sthyear | 6th year | $7{ }^{\text {7h year }}$ | 8th year | 9th year | 10 y year | 11th year | 12th year | 13thy year | 14thy year | 15th year | 16 th year | 17th year | 18th year | As from <br> 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 021099.011 | [1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty |  | B10** | SG3, S | B10** | B10** | B10** | B10** | B10** | B10** | B10** | B10** | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 021099.020 | 2 Of bovine animals | $\begin{aligned} & 161.50 \\ & \text { yenkg } \\ & \hline \end{aligned}$ | R5 | s | $\begin{aligned} & 139.48 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 132.14 \\ & \mathrm{yen} / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 124.80 \\ & \text { yen/kg } \end{aligned}$ | $\begin{aligned} & 117.45 \\ & \text { yen/kg } \end{aligned}$ | $\begin{aligned} & 10.11 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 102.77 \\ & \mathrm{ycn} / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 95.43 \\ & \mathrm{ycn} / \mathrm{kg} \end{aligned}$ | $\begin{gathered} 88.09 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 80.75 \\ \text { yen } / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{aligned} & 80.75 \\ & \mathrm{yen} / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & \hline 80.75 \\ & \mathrm{ycn} / \mathrm{kg} \end{aligned}$ | $\begin{gathered} 80.75 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 80.75 \\ \text { yenkg } \\ \hline \end{gathered}$ | $\begin{gathered} 80.75 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 80.75 \\ \text { ycn/kg } \end{gathered}$ | $\begin{array}{r} 80.75 \\ \text { yen } \mathrm{kg} \end{array}$ | $\begin{aligned} & 80.75 \\ & \mathrm{ycn} / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 80.75 \\ & \mathrm{yen} / \mathrm{kg} \end{aligned}$ | $\begin{array}{r} 80.75 \\ \mathrm{ycn} / \mathrm{kg} \end{array}$ |
|  | Chapter 3 Fish and crustaceans, molluss and other aquatic invertebrates |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 (Thumms 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 |
| 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 (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji 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 | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0302.13 | Pacific salmon (Oncorhynchus nerka Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschanytscha, masou and Oncorryyncrus rhodurus) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1st y yar | 2 ndy year | 3rd year | 4lh year | Sth y yar | 6th ycar | 7 lh ycar | 8thy year | 9th ycar | 10 h year | 11 th year | 12 h year | 1314y year | 14th y yar | 15th year | 16 thear | 17th year | 18 lh year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 030213.011 | -Red salmon (Oncortyrchus 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 sammon (Oncorrymchus 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 Thunmus), skipjack or stripc-bellied bonito (Euthynnus (Katsuwonus) pelamis), 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 | Frec | Free | Free | Free | Free | Free | Free | Free | Free |
| 030234.000 | Bigeye tunas (Thumms 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 thynous, Thunnus orientalis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030235.010 | - Atlantic bluefin tunas (Thurmus thynmus) | 3.5\% | B5 |  | 1.8\% | 1.2\% | 0.6\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030235.020 | - Pacific bluefin tunas (Thunnus orientalis) | 3.5\% | B10 |  | 2.5\% | 2.2\% | 1.9\% | 1.6\% | 1.3\% | 1.0\% | 0.6\% | 0.3\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 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 pallasi), anchovies (Engraulis spp.), sardines (Sardina pilcharchus, Sardinops spp.), sardinella spratus), mackerel (Scomber scombrus, scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerishes (Scomberomorus spp.), jack and horss mackercl (Trachurnus spp.), jacks, crevalles (Caranc spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias (Euthynmus affinis), bonitos (Sarda spp.), marlins, sailifishes, spearfisis (Lstiophoridae), excluding (lible fish offlal of subhhadings 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 | Frec | Frec | Free |
| 030242.000 | Anchovies (Engrautis sp.) | 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 Sartinops 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 sp.) | 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 | Swordisis (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 |
| 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 Ofher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1 lstyar | 2nd year | 3rdy year | 4ih year | Sth year | 6th year | ${ }^{\text {7 }}$ y year | 8th year | 9th year | 10 h year | 11th year | 12th year | 13 lly year | 144th year | 15thy year | 16 h year | 17th year | 18 l y year | As from 19th 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 030249.210 | - Seerisishes (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 (stiophoridae) | 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, <br> Euclichthyidae, Gadidae, Macrouridae, Muraenoteppididae, excluding edible fish offal of subheadings 0302.91 to 0302.99 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030251.000 | $\operatorname{Cod}$ (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10.0\% | B10 |  | 73\% | 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 Merlucius 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 |
| 03025.000 | 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 Trat (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 redeye 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 | 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 Merluccius spp.) | 10.0\% | B10 |  | 73\% | 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 Ohler |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030299.910 | (1) Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius 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.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1 lstyar | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7 l y yar | 8th year | 9th year | 10 l year | 11th year | 12th year | 13 lly year | 14th year | 15thyear | 16 th year | 17th year | 18 th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Herring (Clupea harengus, Clupea pallasii), Cod (Gadus morhua, Gadus ogac, Gadus macrocephatus), Buri (Seriola spp.) and Sardines (Sardinops spp.) | 10.0\% | B10 |  | 73\% | 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 (Thunmis thynnus) | 3.5\% | B5 |  | 1.8\% | 1.2\% | 0.6\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | - Red salmon (Oncorhynchus nerka), Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha Oncorhynchus masou and Oncorhynchus rhodurus) and Swordfish (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 (Hucho hucho), Red and Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus masou and Oncorhychus rhodurus), Tunas (Thunnus thynnos) and Yellowfin tunas (Thunnus albacares), Marlin (Istiophoridae) 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\% | A |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030312.010 | - Silver salmon (Oncorryncchus 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 Thunnus), skipjack or stripe-bellied bonito (Euthymus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030341.000 | Albacore or longfinned tunas (Thunnus alalunga) | 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 |
| 030343.000 | Skipjack or stripe-bellied bonito | 3.5\% | B3 |  | 0.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0303.45 | Atlantic and Pacific bluefin tunas (Thunnus thymnus, Thunnus orientalis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 lstyar | 2ndyear | 3rdy year | 4th year | 5thy yar | 6thyear | 7 ltyear | 8th year | 9th year | 10 h year | 11thy yar | 12 h year | 13hy year | 14th year | 15th year | 16 thear | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 030345.020 | - Pacific bluefin tunas (Thunmus orientalis) | 3.5\% | B10 |  | 2.5\% | 2.2\% | 1.9\% | 1.6\% | 1.3\% | 1.0\% | 0.6\% | 0.3\% | Free | Frec | Frec | Free | Frec | Frec | Frec | Frec | Frec | Frec | Free |
| 033346.000 | 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 | Frec | 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), anchovies (Engraulis spp), sardines (Sardina pilcharduss, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Spratu, spratuus), mackerel (Scomber scombrus, Scomber australasicus, ${ }^{\text {, Ceomber japonicus) }}$, Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurrus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), siver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Lstiophoridae) excluding edible fish offal of subheadings 0303.91 to 0303.99 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.53 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030353.100 | 1 Of Sardinops spp. | 10.0\% | B8 |  | 6.7\% | 5.6\% | 4.4\% | 3.3\% | 2.2\% | 1.1\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030354.000 | Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 7.0\% | B15 |  | 5.7\% | 5.3\% | 4.8\% | 4.4\% | 3.9\% | 3.5\% | 3.1\% | 2.6\% | 2.2\% | 1.8\% | 1.3\% | 0.9\% | 0.4\% | Free | Free | Free | Free | Free | Free |
| 030355.000 | Jack and horse mackerel (Trachurus spp.) | 10.0\% | B15 |  | 8.1\% | 7.5\% | 6.9\% | 6.3\% | 5.6\% | 5.0\% | 4.4\% | 3.8\% | 3.1\% | 2.5\% | 1.9\% | 1.3\% | 0.6\% | Free | Free | Frec | Free | Frice | Free |
| 030357.000 | Swordisist (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 (Engratis 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 sary (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 sp.) | 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 | -Seerishes (Scomberomorus sp.) | 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 ( (stiophoridae) | 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, <br> Euclichthyidae, Gadidae, Macrouridae, <br> Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish off <br> of subheadings 0303.91 to 0303.99 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.66 | Hake (Merruccius spp., Urophycis spp.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030366.100 | 1 Of Merlucius sp. | 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 |
| 030367.000 | Alaska Pollack (Theragra chalcogramma) | 6.0\% | B8 |  | 4.0\% | 3.3\% | 2.7\% | 2.0\% | 1.3\% | 0.7\% | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Frec | Frec | Free | Free |
| 0303.69 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030369.100 | 1 Tara (Gadus spp., Theragra spp.) | 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 |


| Tariff line | Desscription | Base rate | Categry | Note | 1 1st year | ${ }^{2 n d y}$ year | 3rdy year | 4th year | Sth year | 6th year | $7{ }^{\text {7h year }}$ | 8 lth year | 9th year | 10 th year | 11th year | 12th year | 1314 year | 14th year | 15thy yar | 16 li year | 17thyear | 181/ year | As from |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.89 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.) and redeye round herring (Etrumeus spp.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030389.110 | - Nishim (Chupa spp.) | 6.0\% | в10 |  | 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 |
| $\begin{array}{\|l\|l\|} \hline 030389.122 \\ \hline 030389.129 \end{array}$ | - 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 |
|  | -Other | 10.0\% | в10 |  | 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\% | A |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\square$ | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinop (Trachurus spp. and Decapterus 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\% | в10 |  | 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 ogac, Gadus macrocephalus) | 6.0\% | B8 |  | 4.0\% | 3.3\% | 2.7\% | 2.0\% | 1.3\% | 0.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Frec |
|  | -Other <br> -Mackerel (Scomber scombrus, <br> Scomber usstralasicus, Scomber <br> japonicus) | 6.0\% | A |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030399.912 |  | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 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 |
|  |  | 10.0\% | B10 |  | 7.3\% | 6.4\% | 5.5\% | 4.5\% | 3.6\% | 2.7\% | 1.8\% | 0.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | - Aji (Trachurus spp., Decapterus spp.) | 10.0\% | B15 |  | 8.1\% | 7.5\% | 6.9\% | 6.3\% | 5.6\% | 5.0\% | 4.4\% | 3.8\% | 3.1\% | 2.5\% | 1.9\% | 1.3\% | 0.6\% | Free | Free | Free | Fre | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1sty yar | 2 ndy year | 3rdy year | 4it year | Sth year | 6ih year | 7 lh year | 8th year | 9thy year | 1 Oth year | 11 th year | 12th year | 13th year | 14thy year | 15thy yar | 16 h year | 174. year | 1817 year | $\begin{aligned} & \text { As sifom } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 030399.999 | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -Salmonide |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Red salmon (Oncorhynchus nerka), Atlantic salmon (Salmo salar), Danube salmon (Hucho hucho) and Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 3.5\% | A |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | - Silver salmon (Oncorhynchus kisutch) | 3.5\% | B10 |  | 2.5\% | 2.2\% | 1.9\% | 1.6\% | 1.3\% | 1.0\% | 0.6\% | 0.3\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | - Other | 3.5\% | B8 |  | 2.3\% | 1.9\% | 1.6\% | 1.2\% | 0.8\% | 0.4\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | -Tunas |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Yellowfin tunas (Thunmus albacares), Bigeye tunas (Thummus obesus) and Atlantic bluefin tunas (Thummus thynms) | 3.5\% | A |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | - Albacore or longfinned tunas (Thunnus alalunga) | 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 |
|  | -Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) | 3.5\% | ${ }^{\text {B3 }}$ |  | 0.9\% | Free | Free | Free | Free | Free | Free | Free | Free | 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 |
|  | $\begin{aligned} & \text {-Swordfish (Xiphias gladius) } \\ & \text { and Spanish mackerel } \end{aligned}$ | 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 | 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 (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.0\% | B10 |  | 7.3\% | 6.4\% | 5.5\% | 4.5\% | 3.6\% | 2.7\% | 1.8\% | 0.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030449.210 | -Bluefin tunas (Thunmus thymmes, 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 (Thunmus 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 | Desscription | Base rate | Category | Note | ${ }^{1 s t}$ y car | ${ }^{2 n d}$ year | 3rdy year | 4th year | Sth year | 6th year | 7 l year | 8th year | 9th year | 10th year | 11th year | 12th year | 1314 year | 14th y year | 15thy year | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { chth year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 | Frec | Free | Free | Free | Free | Free |
| 0304.59 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030459.100 | 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.) | 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 (Thumrus sthynmus, Thunmus 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 (Thunmus 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 | Froe | 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\% | 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 |
| 0304.74 | Hake (Merruccius sp., Urophycis spp.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030474.100 | 1 Of Merlucius 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\% | 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 |
|  | Frozen fillets of other fish |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030484.000 | 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 |
| 0304.87 | Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthymuus (Katsuwomus) pelamis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Tunas (of the genus Thurnus) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030487.020 | -- Bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 3.5\% | B5 |  | 1.8\% | 1.2\% | 0.6\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030487.030 | -- Southern bluefin tunas (Thunnus maccoyii) | 3.5\% | ${ }^{\text {B10 }}$ |  | 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., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.0\% | B5 |  | 5.0\% | 3.3\% | 1.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030489.210 | - Marlin (sstiophoridae) | 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 |


| Tariff line | Description | Base rate | Category | Note | 1 1styear | 2 ndy year | 3 3rd year | 4th year | Sth year | 6 6thyar | 7thy year | 8th year | 9th year | 10 h year | 11 th yar | 124t year | 13 lig year | 144th year | 15th year | 16 th year | 17th year | 18 l y year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Other, frizen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0304.99 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Other <br> 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 (Etrumeus spp, Aji (Trachurus spp and Dec spp.), spp.) and Samma (Cololabis spp.) | 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 |
|  | 2 Other |  |  |  | 2.5\% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -Other | 3.5\% | ${ }^{\text {B10 }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030499.994 | - Southem bluefin tunas (Thummus maccovii) |  |  |  |  | 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 | maccoyii)  <br> Fish, dried, salted io in brine; smoked fish, <br> whetheror or not cooked before so during the <br> smoking proesss flours meals and pellets of fish, <br> 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 |
| ${ }^{3305.20}$ | 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 Muraenolepididae |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030532.010 | - Tara (Gadus spp., Theragra spp. and Merluccius spp.) | 15.0\% | ${ }^{\text {B8 }}$ |  | 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 |
| 0305.39 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030539.210 | - Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi ${ }^{(\text {Etrumeus Spp., Sardinops spp. and }}$ 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 | 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.\% | 9.5\% | 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 | Dessription | Basc rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4th year | 5thy yar | 6 6thyar | 7 thyear | 8th year | 9th year | 10th year | 11thy yar | 12th year | 13 lih year | 14th year | 15th year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0305.53 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, 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 | Frec | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| ${ }^{0305.54}$ | Herings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilcharchus, Sardinops spp.), sardinella (Sardinella spp.). brisling or sprats (Spratus spratus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackercls (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse ${ }^{\text {mackerel ( }}$ (Trachurus spp.), jacks, (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosusu), swordfish (Xiphiass gladius), Kawakawa (Euthynnus affinis), gladius), Kawakawa (Euthynnuss affinis), bonitos (Sarda spp.), marlins, sailifishes, spearlish (Istiophoridae) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030554.100 | - Herrings (Chupea 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\% | A |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 | Desscription | Base rate | Category | Note | 1sty yar | ${ }^{2 n d}$ year | 3 3rd year | 4th year | Sth year | 6 6th year | 7thyear | 8th year | 9th year | 10 th year | 11th yar | 124t year | 13 lig year | 144t year | 15thy year | 16 hil year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 030564.000 |  | 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 (Etrum 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | в Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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.\% | 9.5\% | 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 (Engrautis 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 | Dessription | Base rate | Category | Note | 1sty yar | ${ }^{2 n d}$ year | 3 3rd year | 4it year | Sthy year | 6thy year | 7thy year | 8th year | 9th year | 10 h year | 11 thear | 124t year | 13 lig year | 144th year | 15th year | 16 th year | 17th year | 18 l y year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 030572.324 | - Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp), Buri (Seriola spp.), Saba ${ }^{(\text {Scomber spp.).) Iwashi }}$ ${ }^{\text {Strarumeus spp. and }}$ (Trachurrus 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 |
| 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030579.221 | - Cod (Gadus mormua, 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 |  | 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 | Dessription | Base rate | Category | Note | 1st year | 2nd year | 3rdy year | 4th year | Sthyear | 6 6th year | 7thyear | 8th year | 9th year | 10 h year | 11th year | 12th year | 13th year | 14th year | 15th year | 16 th 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 molluscs, fitt for human consumption |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Oysters |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.19 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Smoked |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030719.210 | - Adductors of shellish | 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\% | в10 |  | 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\% | 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 |
| 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 (Myzilus spp., Perra 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 | Free | Free | Free | Free | Free | Free |
|  | Cutle 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\% | 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 |
| 030743.030 |  | 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 | Dessription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rdy year | 4th year | Sthy yar | 6thy year | 7 lhyear | 8th y yar | 9 thyear | 10 h year | 11thy year | 12 th year | 13 liy year | 14thy year | 15th year | 16 th year | 177h year | 18 th year | $\begin{aligned} & \text { st from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | Frec | Free | Free | Free | Free | Free | Free | Free | Free |
|  | -Other | 3.5\% | в10 |  | 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\% | в10 |  | 10.9\% | 9.5\% | 8.2\% | 6.8\% | 5.5\% | 4.1\% | 2.7\% | 1.4\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | - Other | 15.0\% | B8 |  | 10.0\% | 8.3\% | 6.7\% | 5.0\% | 3.3\% | 1.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030749.290 | -Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cuttle fish (Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.), dried, salted or in brine | 15.0\% | в10 |  | 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, Donacidae, Hiatellidae, Mactriaae, Mesodesmatidae, Tridacnidae and Veneridae) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.71 | Live, fresh or chilled |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030771.100 | 1 Adductors of stellish | 10.0\% | в10 |  | 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 | -Akgagi (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 | Free | Free | Free | Free | Free | Free | Free |
| 0307.72 | Frozen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030772.100 | 1 Adductors of shellish | 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 shellifish | 6.7\% | B5 |  | 3.4\% | 2.2\% | 1.1\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030779.310 | (1) Adductors of shellifish | 15.0\% | в10 |  | 10.9\% | 9.5\% | 8.2\% | 6.8\% | 5.5\% | 4.1\% | 2.7\% | 1.4\% | Free | Free | Free | Free | Frre | Free | Free | Free | Free | Free | Free |
|  | (3) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030779.339 | - Other | 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 |
|  | 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 | Frec | Free | Free | Free | Free | Free | Free | Free | Free |


| Tariff line | Dessription | Base rate | Category | Note | 1sty yar | 2ndy year | 3rdy year | 4th year | 5thy yar | 6 6th year | 7 thyear | 8th year | 9th year | 10th year | 11th year | 12th year | 13 lih year | 14th year | 15thy yar | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { A s from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 030782.000 | Live, fresh or chilled stromboid conchs (Strombus spp.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Adductors of shellfish | 7.0\% | в10 |  | 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 | Free | Free | Free | Free | Free | Free | Free |
| 030784.000 | Frozen stromboid conchs (Strombus spp.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Adductors of shellish | 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\% | A |  | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Free | Free |
| 0307.87 | Other sbalone (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 shellish | 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\% | A |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 shellish | 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 (Pectiridae) | 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 | Free | Free | Free | Free | Free | Free | Free |
| 0307.92 | Frozen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030792.110 | - Adductors of shellish | 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 shellifish | 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 (Pectiridee) | 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 invertcbrates other than crustaceans and mollusss, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other han crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrate other than crustaceans and molluscs, fit for human consumption |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Basc rate | Category | Note | 1 1styear | 2nd year | 3rd year | 4th year | Sthy year | 6thy year | 7th year | 8th y yar | 9th year | 10 th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16 lh yar | 17th year | 18 lh year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Sea urchins (Strongylocentrotus spp. Paracentrotus lividus, Loxechimus albus, Echimus 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 |
| 0388.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Fresh, chilled or frozen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Frozen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030890.291 | -Sca urchins | 7.0\% | B8 |  | 4.7\% | 3.9\% | 3.1\% | 2.3\% | 1.6\% | 0.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Free |
| 030890.299 | -Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Jellyfish other than Rhopilema spp. | 7.0\% | B3 |  | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 030889.420 | (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 products of animal origin not elsewhere specified 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, notexceeding $1 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Sterilised, frozen or treated appropriate to preserve |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040110.110 |  | 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 |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040110.200 | 2 Other | 21.3\% | в10 |  | 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 $6 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessaiption | Base rate | Category | Note | 1 1st year | 2nd year | 3rdy year | 4ih year | Sth year | 6thy year | 7 l year | 8th year | 9th year | 10 th year | 11 th year | 12th year | 13th year | 14th y yar | 15thy yar | 16 li year | 17th year | 181/ year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1 Sterilised, frozen or preserved |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040120.110 | - For "the Pooled Quota of other milk products" | 25.0\% | ${ }^{\text {R6 }}$ |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 040120.190 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040120.200 | 2 Other | 21.3\% | R7 | s | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% | 20.2\% |
| 0401.40 | Of a fat content, by weight, exceeding $6 \%$ but not exceeding $10 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Sterilised, frozen or proserved |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040140.110 | -For "the Pooled Quota of other milk products" | 25.0\% | ${ }^{\text {R6 }}$ |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 040140.190 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040140.200 | 2 Other | 21.3\% | R8 | s | 18.6\% | 17.8\% | 16.9\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% |
| 0401.50 | Of a fat content, by weight, exceeding $10 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 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 $45 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040150.111 | -For "the Pooled Quota of other milk products" | 25.0\% | ${ }^{\text {R6 }}$ |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 040150.119 | -Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040150.121 | - For "the Pooled Quota of other milk products" | 25.\% | R6 |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 040150.129 | -Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040150.200 | 2 Other | 21.3\% | R8 | s | 18.6\% | 17.8\% | 16.9\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% | 16.0\% |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0402.10 | In powder, granules or other solid forms, of a fat content, by weight, not exceeding $1.5 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040210.110 | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries thereof |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | ${ }^{1 s t y y a r}$ | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7th year | 8thyear | 9th year | 10th year | 11th year | 12th year | 1314 year | 14thy year | 15th year | 16 thear | 17th year | 18th year | As from <br> 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 040210.121 | - Concerming milk and cream in powder, granules or other solid forms (2)-[2], 0402, 21-2-(1), (2)-[2] and 0402.29-2-[2], for the quantity withir the limits of a tariff quota stipulated by a cabinet order which is effective conditions set out by relevant regulations which are effective at the ime of import <br> Note: The tariff quota shall be calculated on the basis of 74,973 ton, in consideration of the quantity of prospective domestic cemand in iscal year (April-March), international market situation and other relevant conditions, hereinaffer referred to as "the Pooled Quota of skimmed milk powder other than for school lunch etc." in this heading. |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040210.129 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, upper secondary schools having evening courses, or having evening courses, or spe 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 as "For feeding purposes" in this heading |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ${ }^{[1]}$ For School lunch etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Basce rate | Category | Note | 1 lstyar | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7h year | 8it year | 9th year | 10 h year | 11th year | 12th year | 1314 year | 14th year | 15th year | 16 thear | 174 year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 040210.211 | - Concerning milk and cream in powder, granules or other solid forms er school lunch etc. 0402.21-2-(1), for the quantity within the limits of a ariff quota stipulated by a cabinet order which is effective at the time Which is efccure the condition import and under the conditions set out by relevant regulations which are effective at the time of import <br> 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 heading. |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040210.212 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ${ }^{\text {[2] For feeding purposes }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040210.216 | - For "the Pooled Quota of skimmed milk powder other than for school lunch etc." |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040210.217 | - Other | 396 yen/kg | R9 | s | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040210.221 | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph of Article 13 of the <br> Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the and Fisheries by means stipulte by paragraph 2 thereof |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040210.222 | - For "the Pooled Quota of skimmed milk powder other than for school lunch etc." |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040210.229 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | In powder, granules or other solid forms, of a fat content, by weight, exceeding $1.5 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0402.21 | Not containing added sugar or other sweetening matter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Of a fat content, by weight, exceeding 5\% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Of a fat content, by weight, not exceeding $30 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1sty yar | 2 ndy year | 3rdy year | 4th year | Sth year | 6ih year | 7 lh year | 8th year | 9th year | 10 h year | 11th year | 12th year | 13 lh year | 14th year | 15th year | 16 hly yar | 17th year | 18 l y year | $\begin{aligned} & \text { As sifom } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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, Forestry and Fisheries by means stipulated by paragraph 2 thereof $\qquad$ |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040221.119 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040221.121 | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Atticle 13 of the Manufacturing Mikk Producer Compensation Temporary Law (Law No. 112 o 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040221.129 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Ohler |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) For school lunch etc. and for feeding purposes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For school lunch elc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040221.211 | -_ For "the Pooled Quota of skimmed milk powder for school lunch etc." |  | $\mathrm{Xq1}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040221.212 | -Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For feeding purposes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | 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 Temporary Law (Law No. 112 of 1965) or imported of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof by paragraph 2 thereof |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040221.222 | -For "the Pooled Quota of skimmed milk powder other than for school lunch etc." |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040221.229 | -Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1 1st y yar | ${ }^{2 n d}$ year | 3rdy year | 4ith year | Sth year | 6th year | 74h year | 8th year | 9th year | 10th year | 11th year | 12th year | 13 lh year | 14th year | 15 th year | 16 th year | 17th year | 18 lig year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 <br> Livestock Industries Corporation <br> to the extent of the quantity stipulated by paragraph 1 of <br> Article 13 of the Manufacturing <br> Milk Producer Compensation <br> Temporary Law (Law No. 112 of 1965) or imported with approval <br> of the Minister of Agriculture, <br> Forestry and Fisheries by means stipulated by paragraph 2 thereof |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040229.119 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040229.121 | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Artiole 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040229.129 | - Other |  | x | 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 <br> Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040229.220 | - For "the Pooled Quota of skimmed milk powder other than for school lunch etc." |  | $\mathrm{xq1}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040229.291 | - Other |  | x | 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 | Free | Free | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | ${ }^{1 s t y y a r}$ | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7 lth year | 8thy year | 9th year | 10 h year | 11thyear | 12th year | 1314 year | 14tit year | 15thy yar | 16 th year | 17th year | 18th year | As from <br> 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 the time of import <br> 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 (AprilMarch), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading. |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040291.129 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040291.210 | -For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040291.290 | -Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0402.99 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Of a fat content, by weight, exceeding $8 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040299.110 | (1) Whipped cream in pressurised containers | 25.5\% | BS** |  | 7.7\% | 5.1\% | 2.6\% | Free | Free | Free | Free | Free | Free | 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 Atticle 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040299.129 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040299.210 | - 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 Agnculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040299.290 | -Other |  | x | 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 | Desscription | Basc rate | Category | Note | ${ }^{1 s t}$ y car | 2nd year | 3rdyear | 4th year | Sth year | 6 6th year | 7h year | 8th year | 9th year | 10 th year | 11th year | 12th year | 13 lly year | 14th year | 15thy year | 16 thear | 17th year | 18th year | As from 19th 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0403.10 | Yogut |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Frozen, preserved or containing added sugar or other sweetening matter, flavouring, fruits or nuts (excluding frozen yogurt) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For "the Pooled Quota of other milk products" |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040310.110 | -Containing added sugar | 35.0\% | R6 |  | 26.3\% | 23.3\% | 20.4\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% |
| 040310.120 | - Other | 25.0\% | R6 |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 040310.190 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Frozen yogurt |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040310.211 | - Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg | 26.3\% | в10 | s | 19.1\% | 16.7\% | 14.3\% | 12.0\% | 9.6\% | 7.2\% | 4.8\% | 2.4\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 040310.219 | -Other | 29.8\% | B10 |  | 21.7\% | 19.0\% | 16.3\% | 13.5\% | 10.8\% | 8.1\% | 5.4\% | 2.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 040310.220 | (2) Other | 21.3\% | B10 | s | 15.5\% | 13.6\% | 11.6\% | 9.7\% | 7.7\% | 5.8\% | 3.9\% | 1.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0403.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavouring, fruits or nuts |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Of a fat content, by weight, not exceeding $1.5 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [1] Buttermilk powder and other products in solid forms |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.111 | - Containing added sugar |  | Xq 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.112 | -Other |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.113 | - Other |  | x | 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 |  | x | $s$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Of a fat content, by weight, exceeding $1.5 \%$ but not exceeding 26\% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1 1styear | ${ }^{2 n d}$ year | 3 3rd year | 4th year | Sth year | 6 6thyar | 7thy year | 8th year | 9th year | 10 h year | 11 thear | 124t year | 13 libear | 144th year | 15th year | 16 th year | 17th year | 18 l y year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | [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 of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.121 | -- Containing added sugar |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.122 | -Other |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.123 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For "the Pooled Quota of other milk products" |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.126 | - Containing added sugar | 35.0\% | R6 |  | 26.3\% | 23.3\% | 20.4\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% |
| 040390.127 | - Other | 25.0\% | R6 |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 040390.128 | - Other |  | x | 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 |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.132 | -Other |  | $\mathrm{Xq1}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.133 | - Other |  | x | 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\% |
| 040399.137 | -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 |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040390.200 | 2 Other | 21.3\% | R5 | s | 18.4\% | 17.4\% | 16.5\% | 15.5\% | 14.5\% | 13.6\% | 12.6\% | 11.6\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% |
| 04.04 | Whey, whether or not concentrated or containing added sugar or other sweetening matter, products Consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter not elsewhere specified or included mater, not elsewhere specified or included |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Basc rate | Category | Note | ${ }^{1 s t}$ y car | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7thyear | 8th year | 9th year | 10 h year | 11th year | 12th year | 1314 year | 14th year | 15 th yar | 16 hil year | 174 year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0404.10 | Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 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 <br> Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the and Fisheries by means stipulta by paragraph 2 thereof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.111 | - Containing added sugar |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.119 | - Other |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [i] Mineral concentrated whey |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Concerning mineral concentrated whey in this subheading 1-(1)-[2]-[i] and (2)-[2]-[i], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import <br> Note: The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (AprilMarch), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of mineral concentrated whey". |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.121 | - Containing added sugar |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.122 | - Other |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Basc rate | Category | Note | 1 lst yar | 2nd year | 3rd ycar | 4th year | Sth ycar | 6th year | 7 lh year | 8th year | 9th year | 1Oh y yar | 11th year | 12h year | 131 h yar | 14th y yar | 15thy yar | 16 hly year | 177th year | 1814 y yar | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 040410.129 | -Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of a milk protein content, by weight, calculated on the dry mater, less than $25 \%$ (Whey Powder) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --Containing added sugar | $\begin{gathered} 29.8 \%+425 \\ \text { yenkg } \end{gathered}$ | R11 | SG4**, S | $\begin{array}{\|c\|} \hline 30.1 \%+ \\ 34.40 \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{c\|} 27.7 \%+ \\ 31.60 \text { yen } \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 25.2 \%+ \\ 28.80 \text { yenkg } \\ \hline \end{array}$ | $\begin{gathered} 22.8 \%+26 \\ \text { yenkg } \end{gathered}$ | $\begin{array}{\|c\|} \hline 20.3 \%+1 \\ 23.20 \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} 17.9 \%+ \\ 20.40 \text { yen/kg } \end{gathered}$ | $\begin{array}{\|c\|} 15.4 \%+ \\ 17.60 \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{c\|} \hline 13.0 \%+ \\ 14.80 \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen } \mathrm{kg} \end{gathered}$ | $\begin{array}{\|c} 10.5 \%+12 \\ \text { yen/kg } \end{array}$ | $\begin{array}{\|c} 10.5 \%+12 \\ \text { yen/kg } \end{array}$ | $\begin{array}{\|c} 10.5 \%+12 \\ \text { yen/kg } \end{array}$ | $\begin{gathered} 10.5 \%+12 \\ \mathrm{yen} / \mathrm{kg} \end{gathered}$ | $\begin{array}{c\|} \hline 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{array}$ | $\begin{gathered} 10.5 \%+12 \\ \operatorname{yen} / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} \hline 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ |
|  | --Other | $\begin{array}{\|c\|} \hline 29.8 \% \\ \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | R12 | SG4**, S | $\begin{array}{\|c\|} \hline 21.5 \%+ \\ 34.40 \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} 19.8 \%+ \\ 31.60 \mathrm{yen} / \mathrm{kg} \end{gathered}$ | $\begin{array}{\|c\|} \hline 18.0 \%+ \\ 288.80 \text { yenkg } \\ \hline \end{array}$ | $\begin{array}{\|c} 16.3 \%+26 \\ \text { yen } / \mathrm{kg} \end{array}$ | $\begin{array}{\|c\|} \hline 14.5 \%+ \\ 23.20 \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{c\|} 12.8 \% \\ 20.40 \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} 11.0 \%+ \\ 17.60 \text { yen/kg } \\ \hline \end{gathered}$ | $\begin{gathered} 9.3 \%+ \\ 14.80 \text { yen/kg } \end{gathered}$ | $\begin{array}{\|c\|} \hline 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{array}$ | $\begin{gathered} 7.5 \%+12 \\ \mathrm{yen} / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} 7.5 \%+12 \\ \mathrm{yen} / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{array}{c\|} \hline 7.5 \%+12 \\ \text { yen/kg } \\ \hline \end{array}$ | $\begin{array}{\|c} 7.5 \%+12 \\ \mathrm{yen} / \mathrm{kg} \end{array}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ |
|  | - 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 | $\begin{array}{\|c\|} \hline 29.8 \%+425 \\ \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | R11 | SG4*, S | $\begin{array}{\|c\|} \hline 30.1 \%+ \\ 34.40 \text { yen/kg } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 27.7 \%+ \\ 31.60 \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 25.2 \%+ \\ 28.80 \text { yen/kg } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 22.8 \%+26 \\ \text { yen/kg } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 20.3 \%+ \\ 23.20 \text { yen/kg } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 17.9 \%++ \\ 20.40 \text { yen/kg } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 15.4 \%+ \\ 17.60 \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 13.0 \%+ \\ 14.80 \text { yen/kg } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{array}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen } \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \\ \hline \end{gathered}$ | $\begin{array}{\|c} 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{array}$ | $\left.\begin{array}{\|c\|} \hline 10.5 \%+12 \\ \text { yen } \mathrm{kg} \end{array} \right\rvert\,$ | $\begin{array}{\|c} \hline 10.5 \%+12 \\ \text { yenkg } \end{array}$ | $\begin{array}{\|c\|c\|} \hline 10.5 \%+12 \\ \text { yenkg } \\ \hline \end{array}$ | $\begin{array}{\|c} \hline 10.5 \%+12 \\ \text { yen } \mathrm{kg} \end{array}$ | $\begin{array}{\|c} \hline 10.5 \%+12 \\ \text { yenkg } \\ \hline \end{array}$ |
|  | --Other | $\begin{array}{\|c\|} \hline 29.8 \%+425 \\ \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | R12 | SG4*, S | $\begin{array}{\|c\|} \hline 21.5 \%+ \\ 34.40 \text { yen/kg } \\ \hline \end{array}$ | $\begin{gathered} 19.8 \%+ \\ 31.60 \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{array}{\|c\|} \hline 18.0 \%+ \\ 28.80 \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{\|c} 16.3 \%+26 \\ \text { yen/kg } \end{array}$ | $\begin{array}{\|c\|} \hline 14.5 \%+ \\ 23.20 \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} 12.8 \%+ \\ 20.40 \text { yen/kg } \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline 11.0 \%+ \\ 17.60 \text { yen/kg } \\ \hline \end{array}$ | $\begin{gathered} 9.3 \%+ \\ 14.80 \text { yen/kg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{array}{\|c} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{\|c} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{array}{\|c\|} \hline 7.5 \%+12 \\ \text { yen/kg } \\ \hline \end{array}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ |
|  | - Of a milk protein content by weight, calculated on the dry matter, equal to or greater than $45 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --Containing added sugar | $\begin{gathered} 29.8 \%+425 \\ \mathrm{yen} \mathrm{~kg} \end{gathered}$ | 35**** | s | $\begin{array}{\|c\|} \hline 21.0 \%+24 \\ \text { yenkg } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 14.0 \%+16 \\ \text { yen } k \mathrm{~kg} \\ \hline \end{array}$ | $\begin{gathered} 7.0 \%+8 \\ \text { yenkg } \end{gathered}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | ee | Free | ee | Free | Free |
|  | --Other | $\left\|\begin{array}{c} 29.8 \%+425 \\ \text { yen } / k g \end{array}\right\|$ | B5*** | s | $\begin{gathered} 15.0 \%+24 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.0 \%+16 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 5.0 \%+8 \\ \mathrm{yen} / \mathrm{kg} \end{gathered}$ | Free | Free | Free | Free | Free | Frec | Free | Frec | Free | Free | Frec | Free | Free | Frec | Free | Frec |
|  | [ii] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{aligned} & 1 \text { Containing added } \\ & \text { sugar } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Basc rate | Category | Note | 1st year | 2nd year | 3 c y year | 4th year | Sth year | 6th year | 7h year | 8th year | 9th year | 10th year | 11th year | 1214 year | 1314 year | 14th year | 15thy yar | 16 th year | 17h year | 18 lh year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 040410.131 | - Concerning whey and modified whey, other than mineral concentrated whey, used mixed feeds as may be prescribed by a cabinet order, in this subheading 1-(1)-[2]-[ii]-1, 2 and (2)-[2]-[ii]-1, 2 , for the of a tariff quota <br> stipulated by a cabinet order which is effective at the time of import and under the conditions set regulations which are effective at the time of import <br> Note: The tariff quota 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 hereinafter referred to as "the Pooled Quota of whey etc. for feeding subheading. |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 04040.139 | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For the manufacture of mixed feeds containing added colouring matter which is recognised as in blu at the time of at the time of import | $\left\|\begin{array}{\|c\|c\|c\|c\|c\|c\|} \hline \text { yen } / \mathrm{kg} \end{array}\right\|$ | 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) | $\left\lvert\, \begin{array}{\|c\|c\|c\|} \hline 29 \%+425 \\ \text { yenkg } \end{array}\right.$ | R11 | SG4**, S | $\left\|\begin{array}{c} 30.1 \%+ \\ 34.40 \text { yen/kg } \end{array}\right\|$ | $\begin{gathered} 27.7 \%+ \\ 31.60 \text { yenkg } \end{gathered}$ | $\begin{gathered} 25.2 \%+ \\ 28.80 \text { yenkg } \end{gathered}$ | $\underset{\text { yenkg }}{22.8 \%+26}$ | $\left\|\begin{array}{c} 20.3 \%+ \\ 23.20 \mathrm{yen} / \mathrm{kg} \end{array}\right\|$ | $\left\lvert\, \begin{gathered} 17.9 \%+ \\ 20.40 \text { yen } \mathrm{kg} \end{gathered}\right.$ | $\begin{gathered} 15.4 \%+ \\ 17.60 \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 13.0 \%+ \\ 14.80 \mathrm{yen} / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\underset{\text { yenkg }}{10.5 \%+12}$ | $\underset{\substack{10.5 \%+12 \\ \text { yenkg }}}{ }$ | $\underset{\text { yenkg }}{10.5 \%+12}$ | $\underset{\text { yen } / \mathrm{kg}}{10.5 \%+12}$ | $\underset{\|c\| c \mid}{10.5 \%+12} \text { yenkg }$ | $\underset{\text { yen } k g}{10.5 \%+12}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkgk } \end{gathered}$ | $\underset{\substack{10.5 \% \\ \text { yen } \mathrm{kg}}}{ }$ | $\underset{\substack{10.5 \%+12 \\ \text { yen } / k g}}{ }$ |
|  | - Of a milk protein content, by weight, calculated on the dry matter, equal to or less than $45 \%$ (WPC) | $\left\lvert\, \begin{gathered} 29.8 \% \\ \text { yen/kg } \end{gathered}\right.$ | R11 | SG4*, S | $\left\|\begin{array}{c} 30.1 \%+ \\ 34.40 \text { yen } / \mathrm{kg} \end{array}\right\|$ | $\left\lvert\, \begin{gathered} 27.7 \%+ \\ 31.60 \text { yenkg } \end{gathered}\right.$ | $\left\lvert\, \begin{gathered} 25.2 \%+ \\ 28.80 \text { yenkg } \end{gathered}\right.$ | $\underset{\text { yenkg }}{22.8 \%+26}$ | $\left\|\begin{array}{c} 20.3 \%++ \\ 23.20 \text { yen } / \mathrm{kg} \end{array}\right\|$ | $\left\|\begin{array}{c} 17.9 \%+ \\ 20.40 \mathrm{yen} / \mathrm{kg} \end{array}\right\|$ | $\begin{gathered} 15.4 \%+ \\ 17.60 \text { yen } / \mathrm{kg} \end{gathered}$ | $1 \begin{gathered} 13.0 \%+ \\ 14.80 \text { yen/kg } \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\underset{\substack{10.5 \%+12 \\ \text { yen } k g}}{ }$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\underset{\substack{10.5 \%+12 \\ \text { yenkg }}}{ }$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \mathrm{yen} / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} \text { 10.5\% } \\ \mathrm{yen} / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ |
|  | - Of a milk protein content, by weight, calculated on the dry greater than $45 \%$ greater than 45\% | $\left\|\begin{array}{\|c\|c\|:\|c\|c\|c\|} \text { yen } k g \end{array}\right\|$ | B5**** | s | $\begin{gathered} 21.0 \%+24 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\left\|\begin{array}{c} 14.0 \%+16 \\ \text { yenkg } \end{array}\right\|$ | $\underset{\substack{7.0 \%+8 \\ \text { yenkg }}}{ }$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1 lstyar | 2 ndy yar | 3rdy year | 4th year | Sth year | 6ih year | 7 thyear | 8th year | 9th year | 10th year | 11thy yar | 12 h year | 13 lih year | 14th year | 15th year | 16th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 040410.141 | - For the manufacture of mixed feeds as may be prescribed by a cabinet at the time of import and under the conditions set out by relevant regulations which are effective at the time of t, for the Pooled Quota of whey etc. for feeding purposes" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.142 | -Concerning whey and products consisting of natural milk constitution used for the manufacture of prepared milk powder for babies and infants, in [2]-[ii]-2 and (2)-[2]-[ii] 2 and subheading [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 import <br> Note: The tariff quota shall be calculated on the basis of 25,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other hereinafter referred to as "the Pooled Quota of whey etc. used for prepared mik powder for babies and infants" in this subheading and subheading 0404.90 . |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.149 | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For the manufacture of mixed feeds containing added colouring matter which at the time of import | $\underset{\substack{29.8 \% \\ \text { yen/kg }}}{ }$ | 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) | $\begin{gathered} 29.9 \%+425 \\ \text { yen/kg } \end{gathered}$ | R12 | SG4**, S | $\left\|\begin{array}{c} 21.5 \%+ \\ 34.40 \text { yen } / \mathrm{kg} \end{array}\right\|$ | $\left\lvert\, \begin{gathered} 19.8 \%+ \\ 31.60 \text { yenkg } \end{gathered}\right.$ | $\left\lvert\, \begin{gathered} 18.0 \%+ \\ 28.80 \text { yenkg } \end{gathered}\right.$ | $\left.\begin{gathered} 16.3 \%+26 \\ \text { yenkg } \end{gathered} \right\rvert\,$ | $\left\lvert\, \begin{gathered} 14.5 \%++ \\ 23.20 \text { yen/kg } \end{gathered}\right.$ | $\begin{gathered} 12.8 \%++ \\ 20.40 \text { yenkg } \end{gathered}$ | $\begin{gathered} 11.0 \%+ \\ 17.60 \text { yen/kg } \end{gathered}$ | $\left\lvert\, \begin{gathered} 9.3 \%+ \\ 14.80 \text { yen/kg } \end{gathered}\right.$ | $\begin{gathered} 7.5 \%+12 \\ \mathrm{yen} / \mathrm{kg} \end{gathered}$ | $\underset{\substack{7.5 \%+12 \\ \text { yen/kg }}}{ }$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkgkg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } k g \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } \mathrm{kg} \end{gathered}$ |



| Tariff line | Description | Base rate | Category | Note | 1 lstyar | 2 ndy yar | 3 rdy year | 4th year | Sth year | 6ih year | 7 lh year | 8th year | 9th year | 10 th year | 11th year | 12 h year | 13 lhy yar | 14th year | 15thy year | 16 lh year | 174t year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Containing added sugar | $\begin{gathered} 29.8 \% \\ \text { yen/kg } \end{gathered}$ | B5**** | s | $\begin{array}{\|c\|} \hline 21.0 \%+24 \\ \text { yen } / \mathrm{kg} \end{array}$ | $\begin{array}{\|c\|} \hline 14.0 \%+16 \\ \text { yen } / \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} \begin{array}{c} 7.0 \%+8 \\ \mathrm{yen} / \mathrm{kg} \end{array} \\ \hline \end{gathered}$ | Free | Frec | Free | Free | Frec | Free | Frec | Frec | Free | Free | Free | Free | Free | Frec | Free | Free |
|  | - Other | $\begin{gathered} 29.8 \% \%+687 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | B5*** | s | $\begin{array}{\|c\|} \hline 15.0 \%+24 \\ \text { yen } / \mathrm{kg} \end{array}$ | $\begin{gathered} 10.0 \%+16 \\ \mathrm{yen} / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 5.0 \%+8 \\ \mathrm{yen} / \mathrm{kg} \end{gathered}$ | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Free |
|  | [ii] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{aligned} & 1 \text { Containing added } \\ & \text { sugar } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.171 | - For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.179 | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For the manufacture of mixed feeds containing added colouring matter which at the time of import | $\left\|\begin{array}{c} 29.8 \% \\ \text { yen } / \mathrm{kg} \end{array}\right\|$ | A | s | Frec | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Free |
|  | -Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of a milk protein content, by weight, calculated on the dry (Whey Powder) | $\left\lvert\, \begin{gathered} 29.8 \%+687 \\ \text { yenkg } \end{gathered}\right.$ | R11 | SG4**, S | $\left\|\begin{array}{c} 30.1 \%+ \\ 34.40 \text { yen } \mathrm{kg} \end{array}\right\|$ | $\begin{array}{c\|} 27.7 \%+ \\ 31.60 \text { yenkg } \\ 2 \end{array}$ | $\begin{gathered} 25.2 \%+ \\ 28.80 \text { yenkg } \end{gathered}$ | $\underset{\text { yenkg }}{22.8 \%+26}$ | $\left\lvert\, \begin{gathered} 20.3 \%+ \\ 23.20 \text { yen/kg } \end{gathered}\right.$ | $\begin{gathered} 17.9 \%+ \\ 20.40 \text { yen/kg } \end{gathered}$ | $\begin{gathered} 15.4 \%+ \\ 17.60 \mathrm{yen} / \mathrm{kg} \end{gathered}$ | $\begin{array}{c\|} 13.0 \%+ \\ 14.80 \text { yen/kg } \end{array}$ | $\underset{\substack{10.5 \%+12 \\ \text { yenkg }}}{ }$ | $\underset{\substack{10.5 \%+12 \\ \text { yenkg }}}{ }$ | $\left.\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered} \right\rvert\,$ | $\underset{\substack{10.5 \% \\ \text { yen } / \mathrm{kg}}}{ }$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\underset{\substack{10.5 \%+12 \\ \text { yen } / \mathrm{kg}}}{ }$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen } n \mathrm{~kg} \end{gathered}$ | $\underset{\text { yenkg }}{10.5 \%+12}$ |
|  | - Of a milk protein content, by weight, calculated on the dry greater than $25 \%$ but less than $45 \%$ (WPC) | $\left\|\begin{array}{c} 29.8 \%+687 \\ \text { yen/kg } \end{array}\right\|$ | R11 | SG4*, S | $\left\|\begin{array}{c} 30.1 \%+ \\ 34.40 \mathrm{yen} / \mathrm{kg} \end{array}\right\|$ | $\left\lvert\, \begin{gathered} 27.7 \%+ \\ 31.60 \text { yenkg } \end{gathered}\right.$ | $\left\lvert\, \begin{gathered} 25.2 \%+ \\ 28.80 \text { yen/kg } \end{gathered}\right.$ | $\underset{\text { yen } \mathrm{kg}}{22.8 \%+26}$ | $\left\|\begin{array}{c} 20.3 \%+ \\ 23.20 \text { yen/kg } \end{array}\right\|$ | $\left\lvert\, \begin{gathered} 17.9 \%+ \\ 20.40 \text { yen/kg } \end{gathered}\right.$ | $\begin{gathered} 15.4 \%+ \\ 17.60 \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 13.0 \%+ \\ 14.80 \text { yen/kg } \end{gathered}$ | $\underset{\substack{10.5 \%+12 \\ \text { yenkg }}}{ }$ | $\underset{\substack{10.5 \%+12 \\ \text { yenkg }}}{ }$ | $\left.\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered} \right\rvert\,$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\underset{\substack{10.5 \%+12 \\ \text { yen } / \mathrm{kg}}}{ }$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yen } / k g \end{gathered}$ | $\underset{\substack{10.5 \%+12 \\ \text { yen/kg }}}{ }$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 10.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\underset{\substack{10.5 \%+12 \\ \text { yenkg }}}{ }$ |
|  | - Of a milk protein content, by weight, calculated on the dry greater than $45 \%$ | $\left\|\begin{array}{c} 29.8 \% \\ \text { yen/kg } \end{array}\right\|$ | B5**** | s | $\underset{\substack{21.0 \%+24 \\ \text { yen } / \mathrm{kg}}}{ }$ | $\begin{array}{\|c\|} 14.0 \%+16 \\ \text { yen } / \mathrm{kg} \end{array}$ | $\underset{\substack{7.0 \%+8 \\ \text { yen } / \mathrm{kg}}}{ }$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Frice | Free | Free | Frec | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.181 | - For the manufacture of mixed feeds as may be prescribed by a cabinet at the time of import and under the conditions set out by relevant regulations which are effective at the time of Quota of whey etc. for feeding purposes" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1sty yar | ${ }^{2 n d}$ year | 3rdy year | 4th year | Sth year | 6th year | 7 thyear | 8th year | 9th year | 10th year | 11th year | 124. year | 13th year | 14th year | 15th year | 16 lih year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th y yar } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 040410.182 | - For the manufacture of prepared milk powders for babies and infants, whey etc. used for prepared milk powder for babies and infants" for babies and infants" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040410.189 | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For the manufacture of mixed feeds containing added colouring matter which is recognised as in blu at the time of import | $\begin{array}{\|c\|} \hline 29.8 \%+687 \\ \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | 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 (Whey Powder) | $\left\|\begin{array}{c} 29.8 \%+687 \\ \text { yen } / \mathrm{kg} \end{array}\right\|$ | R12 | SG4**, S | $\left\|\begin{array}{c} 21.5 \%+ \\ 34.40 \text { yen } \mathrm{kg} \end{array}\right\|$ | $\begin{gathered} 19.8 \%+ \\ 31.60 \text { yenkg } \end{gathered}$ | $\left\lvert\, \begin{gathered} 18.0 \%+ \\ 28.80 \text { yen } / \mathrm{kg} \end{gathered}\right.$ | $\underset{\text { yenkg }}{16.3 \%+26}$ | $\left\lvert\, \begin{gathered} 14.5 \%++ \\ 23.20 \text { yen/kg } \end{gathered}\right.$ | $\begin{gathered} 12.8 \%+ \\ 20.40 \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 11.0 \%+ \\ 17.60 \text { yen/kg } \end{gathered}$ | $\begin{gathered} 9.3 \%+ \\ 14.80 \mathrm{yenkg} \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\underset{\substack{7.5 \%+12 \\ \text { yenkg }}}{ }$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\underset{\substack{7.5 \%+12 \\ \text { yenkg }}}{ }$ | $\underset{\substack{7.5 \%+12 \\ \text { yen } / \mathrm{kg}}}{ }$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\underset{\substack{7.5 \%+12 \\ \text { yen } / \mathrm{kg}}}{ }$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ |
|  | — Of a milk protein content, by weight, calculated on the dry mateater than $25 \%$ but less than $45 \%$ (WPC) | $\left\lvert\, \begin{array}{\|c\|c\|c\|c\|c\|} \hline \text { yen } / \mathrm{kg} \\ \hline \end{array}\right.$ | R12 | SG4*, S | $\left\|\begin{array}{c} 21.5 \%+ \\ 34.40 \text { yenkg } \end{array}\right\|$ | $\begin{gathered} 19.8 \%+ \\ 31.60 \text { yenkg } \end{gathered}$ | $\left\lvert\, \begin{gathered} 18.0 \%+ \\ 28.80 \text { yenkg } \end{gathered}\right.$ | $\underset{\text { yenkg }}{16.3 \%+26}$ | $\left\lvert\, \begin{array}{c\|} 14.5 \%+ \\ 23.20 \text { yen/kg } \end{array}\right.$ | $\left\lvert\, \begin{gathered} 12.8 \%+ \\ 20.40 \mathrm{yen} / \mathrm{kg} \end{gathered}\right.$ | $\begin{gathered} 11.0 \%+ \\ 17.60 \text { yen/kg } \end{gathered}$ | $\begin{gathered} 9.3 \%+ \\ 14.80 \text { yen/kg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\underset{\substack{7.5 \% \\ \text { yenkg } / 12}}{ }$ | $\underset{\substack{7.5 \%+12 \\ \text { yenkg }}}{ }$ | $\underset{\substack{7.5 \% \\ \text { yen } / \mathrm{kg}}}{ }$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\underset{\substack{7.5 \% \\ \text { yen } / \mathrm{kg}}}{ }$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 7.5 \%+12 \\ \text { yenkg } \end{gathered}$ |
|  | - Of a milk protein content, by weight, calculated on the dry greater than $45 \%$ | $\left.\begin{array}{\|c\|} \hline 29.8 \%+687 \\ y \mathrm{yen} / \mathrm{kg} \end{array} \right\rvert\,$ | Bs*** | s | $\left.\begin{gathered} 15.0 \%+24 \\ \text { yenkg } \end{gathered} \right\rvert\,$ | $\underset{y \mathrm{yen} / \mathrm{kg}}{10.0 \%+16}$ | $\begin{gathered} 5.0 \%+8 \\ \mathrm{yen} / \mathrm{kg} \end{gathered}$ | 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 | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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] Cortaining added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040490.111 | - For "the Pooled Quota of other milk products" | 35.0\% | ${ }^{\text {R6 }}$ |  | 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 |  | x | 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" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Of a fat content, by weight, exceeding $1.5 \%$ but not exceeding $30 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ${ }^{[1]}$ Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desstiption | Base rate | Category | Note | 1 1st year | 2nd year | 3rdyear | 4th year | Sth year | 6th year | 7thyear | 8th year | 9th year | 10 ht year | 11th year | 12th year | 1314 year | 14thy year | 15thyear | 16 hly yar | 17th year | 181/ year | As from |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 040490.121 | -For "the Pooled Quota of other milk products" | 35.0\% | ${ }^{\text {R6 }}$ |  | 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 |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040490.126 | - For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040490.127 | - For "the Pooled Quota of other milk products" | 25.0\% | ${ }^{\text {R6 }}$ |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 040490.128 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (3) Of a fat content, by weight, exceeding $30 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [1] Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040490.131 | - For "the Pooled Quota of other milk products" | 35.0\% | R6 |  | 26.3\% | 23.3\% | 20.4\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% | 17.5\% |
| 040490.132 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040490.136 | - For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of powder for babies and infants" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040490.137 | - For "the Pooled Quota of other milk products" | 25.0\% | R6 |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 040490.138 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040490.200 | 2 Other | 21.3\% | R6 | s | 16.0\% | 14.2\% | 12.4\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% | 10.7\% |
| 04.05 | Butter and other fats and oils derived from milk; dairy spreads |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0405.10 | Butter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Of a fat content, by weight, not exceeding $85 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040510.110 | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paraaraph 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 thereof |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1 1sty yar | ${ }^{2 n d y}$ year | 3rdy year | 4th year | Sth year | 6ih year | 7 lh year | ${ }^{\text {8th y yar }}$ | 9th year | 10 h year | 11 th year | 12 th year | 13 l year | 14 th year | 15th year | 16 htyar | 17th year | 18 thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 040510.121 | - Concerming butter and other fats and oils derived from milk in this subheading $1-[2], 2-2[2]$ and subheading 0405.90-2-[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 out by relevant regulations which are effiective 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 international market situation and referred to as "the Pooled Quota" in this heading. |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040510.129 | -Other |  | x | 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 |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040510.221 | -For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 Artic 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040520.090 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0405.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 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 stipulated by paragraph 1 of Article 13 of the Manufacturing Mike Producer (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by and Fisheries by me paragraph 2 thereof |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040590.190 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7 l year | ${ }^{\text {8ith year }}$ | 9th year | 10th year | 11th year | 12th year | 13 llyar | 14th y year | 15thy yar | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040590.221 | -For "the Pooled Quota" |  | Xq 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040590.229 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 04.06 | Chese 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 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
|  | -Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040610.010 | -- Concerning cheese and curd intended for use as materials for processed chesse (excluding those of subbeadings 0406.20 and 0406.30), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at he ume of import under the conditions set out by relevant regulations which are effective at the time of import <br> 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 in consideration of the quantity of prospective domestic production, international marke situation and other relevant conditions, hereinatter in this heading referred to as "the Pooled Quota" in this heading. |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040610.090 | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Cream Cheese which is a soft, spreadable, unripened and rindless cheese, containing milkfat in dry matter more than the minimum content, moisture on fat free basis more tha 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 | Fre | Free | Free |
|  | ---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 |
|  | --- 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 |
| 0406.20 | Grated or powdered chese, of all kinds |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040620.100 | 1 Of processed chese | 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 |


| Tariff line | Desscription | Base rate | Category | Note | 1 lstyar | 2nd year | 3rd year | 4th year | Sth year | 6th year | 7th year | 8th year | 9th year | 10 h year | 11 th yar | 124. year | 131 l year | 144t year | 15th year | 16 hil year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 040620.200 | 2 Other | 26.3\% | B15 | s | 21.4\% | 19.7\% | 18.1\% | 16.4\% | 14.\% | 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 cheses, 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 Penicillium roqueforti |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040660.010 | - Intended for use as materials for processed cheese, for "the Pooled Quota" |  | Xq2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0406640.090 | - 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 chese |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040690.010 | - Intended for use as materials for processed cheese, for "the Pooled Quota" |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040690.090 | - 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 |
|  | - 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, presereed or cooked |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Other fresh eggs |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040721.000 | Of fowls of the species Gallus domesicicus | 17.0\% | B12** |  | 13.6\% | 13.6\% | 13.6\% | 13.6\% | 11.7\% | 9.7\% | 7.8\% | 5.8\% | 3.9\% | 1.9\% | Free | Free | Free | Free | Free | Free | Free | Free | 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 | Free | Free | Free | Free | Free | Free | Free | 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 | Free | Free | Free | Free | Free | Free | Free | Free |
| 040790.200 | 2 Other | 21.3\% | в10 |  | 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 matter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Egg yolks |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040881.000 | Dried | 18.8\% | B5 |  | 9.4\% | 6.3\% | 3.1\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 040819.000 | Other | $\begin{array}{\|c\|} \hline 20.0 \% \text { or } 48 \\ \text { yhinkever is } \\ \text { the greater } \\ \text { the } \end{array}$ | Bs |  | $\left.\begin{array}{\|c\|} \hline 10.0 \% \text { or } 24 \\ \text { yenkgge } \\ \text { whichever is } \\ \text { the greater } \end{array} \right\rvert\,$ | $\left.\begin{array}{\|c\|} \hline 6.7 \% \text { or } 16 \\ \text { yhinkger } \\ \text { whicher is } \\ \text { the grater } \end{array} \right\rvert\,$ | $\qquad$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040889.000 | 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 | Free | Free | Free | Free | Free | Free | Free | Free |
| 040899.000 | Other | $\left\|\begin{array}{c} 21.3 \% \text { or } 51 \\ \text { yenkg.kg } \\ \text { whichere is } \\ \text { the greater } \end{array}\right\|$ | B5 |  | $\square$ | $\begin{gathered} 7.1 \% \text { or } 17 \\ \text { yenkger } \\ \text { whicherer is } \\ \text { ticereater } \end{gathered}$ | $3.6 \%$ or 8.50 yhinchever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 04.09 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 040900.000 | Natural honey | 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 |
|  | Chapter 5 Productis of animal origin, not elsewhere speciifed or included |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 05.07 | Ivory, tortoise-shell, whalebone and whalebone hair, homs, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1sty year | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7h year | 8th year | 9th year | 10th year | 11th year | 12th year | 1314 year | 14th year | 15thyear | 16 th year | 17th year | 1817 year | As from 19th 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0507.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 050790.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | SECTION II VEGETABLE PRODUCTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 7 Edible vegetables and certain roots and tubers |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 $67 \mathrm{yen} / \mathrm{kg}$ in value for customs duty | 8.5\% | B5 |  | 4.3\% | 2.8\% | 1.4\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 070310.012 | - More than 67 yen/kg but not more than $73.70 \mathrm{yen} / \mathrm{kg}$ in value for customs duty | $8.5 \%$ or 73.7 yen the value for customs cuty) $/ \mathrm{kg}$ whichever is ithe less | B5 |  | $4.3 \%$ or $\left(\begin{array}{c}\text { (77.30 yen- } \\ \text { the value for } \\ \text { customs } \\ \text { duty }) \times 3 / 6) \\ \text { Rkg, } \\ \text { whichever is } \\ \text { the less }\end{array}\right.$ ( 1 ( |  | $1.4 \%$ or <br> $(73.70$ yen <br> the value for <br> customs <br> duty) $\times 1 / 6)$ <br> Kg. <br> whicheves is <br> the less | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 07.09 | Other vegetables, fresh or chilled |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Mushrooms and trufles |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0709.59 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 070959.020 | -Shitake 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 corm | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 07071010.000 | Potatoes | 8.5\% | B5 |  | 4.3\% | 2.8\% | 1.4\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Leguminous vegetabes, 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 | 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 | 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 | 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 | Free | Free | Free | Free | Free | Free |
| 0710.90 <br> 071090.100 | Mixtures of vegtables |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Chiefly consisting of sweet com | 10.6\% | B5 |  | 5.3\% | 3.5\% | 1.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 07.11 <br> 07000 | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071.90 | Other vegetables, mixtures of vegetables |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1sty yar | 2 ndy year | 3rdy year | 4th year | Sthy yar | 6thy year | 7thyear | 8 Bth year | 9th year | 10 h year | 11th year | 12th year | 13th year | 14th year | 15 th year | 16 th year | 17th year | 18 y year | As from 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 | Frec | Free | Free | Free | Frec | Free | Frec | Free | Frec | Free | Free | Free | Free | Free |
|  | Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0712.39 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071239.010 | - Sthitake 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 |  | $\begin{aligned} & 257.45 \\ & \text { yenkg } \\ & \hline \end{aligned}$ | $\begin{aligned} & 225.27 \\ & \mathrm{yen} / \mathrm{kg} \\ & \hline \end{aligned}$ | $\begin{gathered} 193.09 \\ \mathrm{yen} / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{aligned} & 160.91 \\ & \text { yen/kg } \\ & \hline \end{aligned}$ | $\begin{array}{r} 128.73 \\ \text { yenkg } \\ \hline \end{array}$ | $\begin{array}{r} 96.55 \\ \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{array}{r} 64.36 \\ \mathrm{ycn} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} 32.18 \\ \text { yen/kg } \\ \hline \end{gathered}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Beans (Vigna sp., Phaseolus spp.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.32 | Small red (Adzuki) beans (Phaseolus or Vigna angularis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0771332.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.33 | Kidney beans, including white pea beans (Phaseolus vulgaris) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071333.229 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071.34 | Bambara beans (Vigna subterranea or Voandzeia subterranea) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071334.299 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.35 | Cow peas (Vigra unguiculata) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071335.299 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.39 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1sty year | 2 ndy yar | 3rdy year | 4th year | 5 thy yar | 6 6thyar | 7 thyear | ${ }^{\text {8ith year }}$ | 9th year | 10 h year | 11th year | 124h year | 13 lih year | 14th y year | 15th year | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 071339.222 | --Pegin beans (Phaseculus calcaratus) |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071339.227 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | - Concerming peas in subheading 0713.10-2-(2), small red (Adzuki) beans in subheading 0713.32 , kidney beans in inubheading 0713.32, kidney beans in subheading $0713.33-2-(2)$, bambara beans in subheading $0713.34-2-(2)$, cow peas in subheading $0713.35-2-(2)$, other beans (Vigna spp., Phaseolus spp.) in subheading 0713.39-2-(2), broad beans in subheading 0713.50-2-(2), pigeon peas in subheading $0713.60-$ 2-(2) and other dried leguminous vegetables in subheading 0713.90-2(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the ime of import and under the regulations which are effective at the time of import <br> 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 refered to as "the Pooled Quota" io this heading. | 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 |
| 071350.229 | -Other | 354 yen/kg | B10 |  | $\begin{aligned} & 257.45 \\ & \mathrm{yen} / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 225.27 \\ & \text { yen/kg } \end{aligned}$ | $\begin{aligned} & 193.09 \\ & \text { yen/kg } \end{aligned}$ | $\begin{aligned} & 160.91 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 128.73 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{gathered} 96.55 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 64.36 \\ \text { yen/kg } \end{gathered}$ | $\begin{aligned} & 32.18 \\ & \text { yenkg } \end{aligned}$ | Free | Free | Frrec | Free | Free | Free | Free | Free | Free | Free | Free |
| 0713.60 | Pigeon peas (Cajamus 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 |  | $\begin{aligned} & 257.45 \\ & \text { yenkg } \end{aligned}$ | $\begin{gathered} 225.27 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{aligned} & 193.09 \\ & \text { yer/kg } \end{aligned}$ | $\begin{aligned} & 160.91 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 128.73 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 96.55 \\ & \text { yenkg } \end{aligned}$ | $\begin{gathered} 64.36 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 32.18 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0713.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071390.221 | -For "lie Pooled Quota" | 10.0\% | в10 |  | 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 yenkg | B10 |  | $\begin{gathered} 257.45 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 225.27 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{aligned} & 193.09 \\ & \text { yen/kg } \end{aligned}$ | $\begin{aligned} & 160.91 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 128.73 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 96.55 \\ & \text { yen/kg } \end{aligned}$ | $\begin{aligned} & 64.36 \\ & \text { yenkg } \end{aligned}$ | $\begin{gathered} 32.18 \\ \text { yen/kg } \end{gathered}$ | Free | Free | Free | Free | Frre | Frec | Free | Free | Frec | Free | Frec |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | ${ }^{2 n d}$ year | 3 3rd year | 4it year | Sthy year | 6 6thyar | ${ }^{\text {7 }}$ y year | 8th year | 9th year | 10 h year | 11th year | 124. year | 13 lly year | 14th year | 15thy year | 16 y year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 07.14 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoces and similar roots and tubers with high slarch 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 potatocs |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071420.100 | 1 Frozen | 12.0\% | B5 |  | 6.0\% | 4.0\% | 2.0\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 071420.200 | 2 Oher | 128\% | B5 |  | 6.4\% | 4.3\% | 2.1\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0714.30 | Yams (Dioscorea spp) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071430.100 | 1 Frozen | 12.0\% | B5 |  | 6.0\% | 4.0\% | 2.0\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 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 | Frec | Free | Free | Frec | Free | Frec | Frec | Free | Free | Frec |
| 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 | Free | Free | Free | Free | Free | Free |
| 0714.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 071490.100 | 1 Frozen | 12.0\% | B5 |  | 6.0\% | 4.0\% | 2.0\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Chapter 8 Edible fruit and nuts; peel of citrus fuit of | melons |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 08.02 | Other nuts, fresh or dried, whether or not shelled or peeled |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chestuuts (Castamea spp.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 08024.1 .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 | 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 | 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\% | ${ }^{\text {B10 }}$ |  | 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.\% | 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.\% | 13.6\% | 11.4\% | 9.1\% | 6.8\% | 4.5\% | 2.3\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 08.04 | Dates, figs, pineapples, avocados, guavas mangoes and mangosteens, fresh or dried |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1 1st year | 2nd year | 3rdy year | 4il y year | Sth year | 6ith year | 7th year | 8ity year | 9th year | 10 th year | 11 th year | 124t year | 13th year | 14th year | 15thy year | 16 li year | 17th year | 181/ y yar | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0804.20 | Figs |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 080420.010 | -Fresh | 6.0\% | B5 |  | 3.0\% | 2.0\% | 1.0\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 | 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 | Citus fruit, fresh or dried |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0805.10 | Oranges |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 080510.000 | 1 If imported during the period from 1st June to 30 H November | 16.0\% | B5 |  | 8.0\% | 5.3\% | 2.7\% | Free | Free | Free | Free | Free | Free | 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\% | B5 |  | 16.0\% | 10.7\% | 5.3\% | Free | Free | Free | Free | Free | Free | 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 | 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 | 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 | Free | Free | Free | Free | Free | Free |
| 080540.000 | Grapefuit, including pomelos | 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 |
| 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 (Prumus cerasus) | 8.5\% | Bs ${ }^{\text {+* }}$ |  | 2.6\% | 1.7\% | 0.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 080929.000 | Other | 8.5\% | BS** |  | 2.6\% | 1.7\% | 0.9\% | Free | Free | Free | Free | Free | Free | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 081900.110 | (1) Pineapples | 23.8\% | B10 |  | 17.3\% | 15.1\% | 13.0\% | 10.8\% | 8.7\% | 6.5\% | 4.3\% | 2.2\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 881190.140 | ${ }^{\text {(3) }) ~ S o u r ~ c h e r r i e s ~(P r u m u s ~ c e r a s u s) ~}$ | 13.8\% | B5 |  | 6.9\% | 4.6\% | 2.3\% | Free | Free | Free | Free | Free | Free | 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 | Dessription | Base rate | Catcgory | Note | 1 1st yar | 2nd year | 3rdy year | 4ith year | 5thy year | 6ith year | 7h year | 8th year | 9th year | 10 h year | 11th year | 12h year | 131h year | 14th y yar | 15th year | 16 hear | 17thy year | 18ih year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | 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\% | Frec | Frec | Frec | Frec | Frec | Free | Frec | Frec | Frec | Frec | Frec | Frec | Frec | Frec | Frec | Frec |
|  | 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 | Frec | Free | Free | Free | Free | Free | Free | Frec | 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 | Frec | Free | Free | Free | Free | Free | Free | Free | Frec |
|  | 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 | 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\% | Frec | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Frec | Free | Free | Free |
|  | 4 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rdy year | 4th year | 5thy yar | 6 6thyar | 7 thyear | 8thy year | 9 Th year | 10 h year | 11thy year | 124h year | 13 lih year | 14 th year | 15th year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 081290.430 | (2) Chestuut (Castanea spp.) | 9.6\% | B10 |  | 7.0\% | 6.1\% | 5.2\% | 4.4\% | 3.5\% | 2.6\% | 1.7\% | 0.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | (3) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 081290.440 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 17.0\% | B5 |  | 8.5\% | 5.7\% | 2.8\% | Frec | Frec | Frec | Free | Frec | Free | Frec | Frec | Free | Frec | Frec | Frec | Free | Frec | Frec | 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 | Oher 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 | Frec | Free | Frec | Free | Free | Free | Free | Free | Free | Frec | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1st year | 2 ndy year | 3rdy year | 4th year | Sthy yar | 6th year | 7thyear | 8th year | 9th year | 10 th year | 11thy year | 12th year | 13thy year | 14th year | 15 th year | 16 hly year | 177h year | 18thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Other spices |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0910.91 | Mixtures referred to in Note 1 (b) to this Chapter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 091091.110 | 1 Curry | 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 |
|  | Chapter 10 Cereals |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10.01 | Wheat and meslin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Durum wheat |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1001.11 | Seed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100111.010 | -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 Govermment in response to a joint application by seller to and purchaser from Japaness Govemment according to Atricle 43 of the Law or imported with certification of Minister Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet wheat and others provided 3 of paragraph order provided in column 3 of 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100111.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1001.19 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100119.010 | -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 Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100119.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1001.91 | Seed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - 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 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100191.011 | - Meslin |  | $\mathrm{Xq1}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1sty yar | 2nd year | 3rdyear | 4th year | Sth year | 6 6th year | 7thyear | 8th year | 9th year | 10 th year | 11th year | 12th year | 13 lly year | 14th year | 15th year | 16 thear | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 100191.019 | -Other |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100191.091 | - Mesin |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100191.099 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 according to Article 43 of the Law or imported with certification of Minister Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100199.011 | - Meslin |  | $\mathrm{xq}^{1}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100199.016 | --For feeding purposes |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100199.019 | --Other |  | xql |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100199.091 | - Meslin |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100199.096 | --For feeding purposes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- Intended for use as materials for fodder and feed under the supervision of the customs administration | $55 \mathrm{yen} / \mathrm{kg}$ | A |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | ---Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100199.099 | --Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10.03 | Barley |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1003.10 | Seed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100310.010 | - Imported by Japanese Goverument according to Atticle 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 to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese ar Law or imporied wish certuication of of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinct order provided in column 3 of paragraph 1 o Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100310.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1003.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Bass rate | Category | Note | 1sty yar | 2nd year | 3 cr year | 4th year | Sthyear | 6th year | $7{ }^{\text {7h year }}$ | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16 th year | 17th year | 1817 year | As from <br> 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Imported by Japanese Goverument according to Atticle 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese to be purchased and sold by Japanese 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 wheat and others provided by the cabingt order provided in column 3 of paragraph 1 of Article 45 of the Law |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100390.011 | - For feding purposes |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100390.019 | - Other |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100390.091 | --For foeding purposes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Intended for use as materials for fodder and feed under the supervision of the customs administration | 39 yenkg | A |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | --Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100390.099 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10.05 | Maize (com) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1005.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100590.091 | --- Intended for use in the manufacture of corn starch |  | Xq2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100590.095 | -- For feeding purposes, stipulated by a cabinet order |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100590.092 | -- Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100590.099 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10.06 | Rice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1006.10 | Rice in the husk (paddy or rough) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Basce rate | Category | Note | ${ }^{1 s t y}$ yar | 2nd year | 3rd year | 4th year | Sth year | 6 6th year | 7th year | ${ }^{\text {8ith year }}$ | 9th year | 10 th year | 11th year | 12th year | 1314 year | 14th year | 15 th year | 16 li year | 17th year | 18thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 100610.010 |  |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100610.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1006.20 | Husked (brown) rice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100620.010 |  |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100620.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1006.30 | Semi-milled or wholly milled rice, whether or not polished or glazed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100630.010 |  |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100630.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1006.40 | Broken ice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1 1styear | 2nd year | 3rdy year | 4th year | Sth year | 6thy year | 7 lh year | 8ity year | 9th year | 1 10th year | 11 lhy yar | 12 th year | 13 liy year | 14thy year | 15 th year | 16 th year | 177h year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 100640.010 |  |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100640.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10.08 | Buckukeat, 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 | Free | Free | Free | Free | Free | Free |
| 1008.60 | Triticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100860.210 | - Imported by Japanese Government according to Atticle 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), impored to be purchased and sold by Japanese Goverument in response to a joint application by seller to and purchaser from Japaness Government according to Atricle 43 of the Law or imported with certificalion of Minister Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100860.290 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 11 Products of the milling industry, malt, starches, inulin; wheat gluten |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.01   <br> 1.01   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1101.00 | Wheat or meslin flour |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -Imported by Japanese Government according to Article 42 of the Law for Stabilization of SupplyDemand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold Japanese Government in response to a joint application by seller to and purchaser from application by seller to and purchaser from 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 3 of paragraph 1 of Article 45 of the Law |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 111100.011 | -- For manufacturing sodium glutamate <br> Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration. |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 st y yar | 2 ndy year | 3rdy year | 4 lh year | Sthy yar | 6th year | 7 lh year | 8th year | 9th year | 10 th year | 11 th year | 12th year | 13 lh year | 14 th year | 15thy year | 16 th year | 17th year | 18th year | As from <br> 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 110100.091 | --other |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 111100.200 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 11.02 | Cereal flours other than of wheat or mesin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110220.000 | Maize (corm) 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 Govermment according to Article 42 of the Law for 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 Japanesc Government according to Atticle 43 of the Law or according to Atticle 43 of the Law or imported with certification of Minister Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110290.190 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Triticale flour |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110290.210 | -Imported by Japanese Government according to Article 42 of the Law for of Staple Food 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 order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110290.290 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $3 \text { Rice flour }$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110290.310 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning order provided in column 3 of paragraph 1 of Article 34 of the Law |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1110290.390 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 4 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 111220.410 | -Rye flour | 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 |


| Tariff line | Description | Base rate | Category | Note | 1 1styear | 2nd year | 3rdy year | 4th year | Sthy yar | 6thy year | 7 lhyear | 8th year | 9th year | 10 h year | 11 lhy year | 12 th year | 1314 year | 14thy year | 15 th year | 16 h year | 17thyear | 18 lh year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 111290.490 | -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 |
| 11.03 | Cereal groats, meal and pellets |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Groats and meal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1103.11 | Of wheat |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 111331.010 |  |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110311.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 111313.000 | Of maize (com) | 213\% | ${ }^{\text {B7 }}$ |  | 13.3\% | 10.7\% | 8.0\% | 5.3\% | 2.7\% | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free |
| 1103.19 | Of other cereals |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110319.110 |  |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110319.190 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 of triticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110319.210 |  |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1sty year | 2 ndy year | 3rdy year | 4th year | 5thy yar | 6 6thyar | 7 thyear | ${ }^{\text {8ith year }}$ | 9th year | 10 h year | 11thy yar | 12th year | 13 lih year | 14th y year | 15thy yar | 16 y year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { chth year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 110319.290 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110319.400 | 3 Of oats | 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 |
|  | 4 Of fice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110319.510 | - Imported by Japanese Government according to Article 30 of the Law 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 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110319.590 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110319.300 | 5 Other | 17.0\% | B5 |  | 8.5\% | 5.7\% | 2.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 Agriculture, Forestry and Fisheries according to the cabinet order concerning order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110320.190 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 (com) 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 fice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rdy year | 4it year | Sth year | 6th year | 7 lh year | 8th y yar | 9th year | 10 th year | 11th year | 12th year | 13 lh year | 14 th year | 15th year | 16 hly year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 110320.350 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Slaple 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 Atticle 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishherics according to the cabinet order concerning nice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110320.390 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 4 Of barley |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110320.410 | -Imported by Japanese Govermment 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 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 |  | $\mathrm{xq}^{1}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110320.490 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 5 Of triticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110320.510 | -Imported by Japanese Govermment according to Article 42 of the Law for Stabilization of Supply-Demand and Pric 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 Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110320.590 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110320.600 | 6 Other | 17.0\% | ${ }^{\text {B7 }}$ |  | 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 whole, roll |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Rolled of 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 | Free | Free | Free | Free | Free | Free |
| 1104.19 | Of other cereals |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Of wheat or triticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rdy year | 4it year | Sth year | 6th year | 7 lh year | 8th y yar | 9th year | 10 th year | 11th year | 12th year | 13 lh year | 14 th year | 15th year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | [1] Of wheat |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110419.111 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110419.119 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Of triticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110419.121 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110419.129 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Of maize (com) or rice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110419.210 | (1) Of maize (corm) | 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 |
|  | (2) Of rice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1st year | 2 ndy year | 3rd year | 4th year | Sth year | 6th year | 7 lh year | 8th year | 9th year | 10 h year | 11 th year | 12th year | 13 lh year | 14th year | 15thy yar | 16 hly yar | 17th year | 18 thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 Govermment 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 |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110419.290 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 3 Of barley |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110419.410 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser 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 by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110419.490 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Other worked grains (for example, hulled, pearled, sliced or kibbled) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110422.000 | Of oats | 12.0\% | B10 |  | 8.7\% | 7.6\% | 6.5\% | 5.5\% | 4.4\% | 3.3\% | 2.2\% | 1.1\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1104.23 | of maize (com) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110423.010 | 1 Intended for use in the manufacture of cornflakes | 16.2\% | B7 |  | 10.1\% | 8.1\% | 6.1\% | 4.1\% | 2.0\% | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Frec | Free | Frec | Free | Frce |
| 110423.090 | 2 Other | 18.0\% | B5 |  | 9.0\% | 6.0\% | 3.0\% | Free | Free | Free | Free | Free | Free | 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 | Desscription | Base rate | Category | Note | 1 1st y yar | ${ }^{2 n d}$ year | 3rdy year | 4ih year | Sth year | 6th year | 7thyear | 8th year | 9th year | 10th year | 11th year | 12th year | 13 lh year | 14th year | 15 th year | 16 th year | 17th year | 18 lig year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 110429.111 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Govermment according to Article 43 of the Law or imported with cerlification of Minister of Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110429.119 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Of friticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 rnment according to Article 43 of the Law or imported with certification of Minister of Fisheries according to the cabinet order conceming 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 |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Of rice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110429.250 |  |  | xql |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110429.290 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 3 Of barley |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1 1styear | 2nd year | 3rdy year | 4th year | Sthyear | 6th year | 74hyear | 8th year | 9th year | 10th year | 11thy year | 12th year | 13thy year | 14th year | 15th year | 16 li year | 17th year | 18th year | As from <br> 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 110429.410 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Slaple 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 Agriculture, Forestry and Fisheries according to the cabinet order provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110429.490 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 4 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Gern of cereals, whole, rolled, flaked or ground | 17.0\% | R5 |  | 14.7\% | 13.\% | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 111551.000 | Flour, meal and powder | 20.0\% | ${ }^{\text {B7 }}$ |  | 12.5\% | 10.0\% | 7.5\% | 5.0\% | 2.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 111520.000 | 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 |
| 11.06 | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1st year | 2nd year | 3rdy year | 4il year | Sth year | 6th year | 7 lt y yar | 8th year | 9th year | 10th year | 11th year | 12th year | 1314 year | 14th year | 15 th yar | 16 th year | 174 year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - 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 <br> Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota"). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110710.011 | - Fumigated with peat |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110710.021 | - Other |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110710.019 | - Fumigated with peat | 21.30 yenkg | в10 |  | 15.49 yenkg | 13.55 yenkg | 11.62 yenkg | 9.68 yenkg | 7.75 yen/kg | 5.81 yen/kg | 3.87 yen/kg | 1.94 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 110710.029 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1107.20 | Roasted |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110720.010 | - For "the Pooled Quota" |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110720.020 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 11.08 | Starches, inulin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Starches |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1108.11 | Wheat starch |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 11081.010 | -Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price 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 Agriculture, Forestry and Fisheries according to the cabinet order concerning order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 111881.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1108.12 | Maize (corn) starch |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1sty yar | ${ }^{2 n d y y}$ | 3rdyear | 4th year | Sthy yar | 6th year | 74h year | ${ }^{\text {8ith year }}$ | 9th year | 10th year | 11th year | 12th year | 13 liy year | 14th year | 15 th year | 16 thear | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Concerning (1) Maize (corm) starch of subheading 1108.12 , (2) Potato starch of subheading 110813 , 3 ) Manioc subheading 1108.13, (3) Manioc (cassava) starch of subheading 11 (4) Other starches of subheading 1108.19, (5) Inulin of subheading 1108.20, (6) Mixes and doughs for the preparation of 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 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 <br> Note: The tariff quota shall be calculated on the basis of 157,000 tons, hereinater referred to as "the Pooled Quota of starch or similar articles" in this heading or heading 19.01 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110812.010 | -- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110813.090 | - Other |  | x | 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 |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110814.020 | -Other |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110814.090 | - Other |  | x | 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 |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110819.012 | --Other |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110819.019 | -Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desseription | Base rate | Category | Note | 1st year | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7 lhyear | 8th year | 9th year | 10 h year | 11thy year | 12th year | 13 liy year | 14 th year | 15thyear | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -For "the Pooled Quota of starch or similar articles" |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110819.091 | --- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110819.092 | -- Other |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110819.099 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1108.20 | Inulin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 111820.010 | - For "the Pooled Quota of starch or similar articles" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 110820.090 | - Other |  | x | 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, miscella | nous grains, | seeds and fru | ndustrial | nedicinal P | ts, straw and | dder |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1202.30 | Seed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 120230.091 | - In shell | 617 yenkg | B10 |  | $\begin{aligned} & 448.73 \\ & \text { yen } / \mathrm{kg} \\ & \hline \end{aligned}$ | $\begin{aligned} & 392.64 \\ & \mathrm{yen} / \mathrm{kg} \\ & \hline \end{aligned}$ | $\begin{aligned} & 336.55 \\ & \text { yen/kg } \\ & \hline \end{aligned}$ | $\begin{aligned} & 280.45 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 224.36 \\ & \text { yen/kg } \\ & \hline \end{aligned}$ | $\begin{aligned} & 168.27 \\ & \text { yen } / \mathrm{kg} \\ & \hline \end{aligned}$ | $\begin{aligned} & 112.18 \\ & \text { yen/kg } \\ & \hline \end{aligned}$ | 56.09 yenkg | Free | Free | Free | Free | Free | Free | Froc | Free | Frec | Free | Free |
| 120230.099 | -- Shelled, whether or not broken | 617 yen/kg | B10 |  | $\begin{aligned} & 448.73 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{gathered} 392.64 \\ \mathrm{yen} / \mathrm{kg} \end{gathered}$ | $\begin{aligned} & 336.55 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 280.45 \\ & \text { yenkg } \end{aligned}$ | $\begin{array}{r} 224.36 \\ \mathrm{yen} / \mathrm{kg} \\ \hline \end{array}$ | $\begin{aligned} & 168.27 \\ & \mathrm{yen} / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 112.18 \\ & \text { yen/kg } \end{aligned}$ | 56.09 yen/kg | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1202.41 | In shell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 120241.099 | - Other | ${ }^{617}$ yen/kg | в10 |  | $\begin{aligned} & 448.73 \\ & \text { yenkg } \\ & \hline \end{aligned}$ | $\begin{aligned} & 392.64 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 336.55 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 280.45 \\ \text { yenkg } \end{array} \\ & \hline \end{aligned}$ | $\begin{aligned} & 224.36 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 168.27 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 112.18 \\ & \text { yenkg } \end{aligned}$ | 56.09 yenkg | 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 |  | $\begin{aligned} & 385.63 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{gathered} 308.50 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{aligned} & 231.38 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 154.25 \\ & \text { yenkg } \\ & \hline \end{aligned}$ | 77.13 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Frec |
| 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 intybus sativum) 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 | 1 Formed into rectangular (including square) papery sheets not more than $430 \mathrm{~cm}^{2}$ piece | $\begin{gathered} 1.50 \\ \text { yen/piece } \end{gathered}$ | xb |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 121221.200 | 2 Porphyra spp. and other seaweeds mixed with Porphyra spp. other than those specified in 1 above | 40.0\% | xb |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 3 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 121221.310 | -Hijiki (Hizizia fusijornis) |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



| Tariff line | Dessription | Base rate | Category | Note | 1 lstyar | 2 ndy yar | 3rdy year | 4th year | Sth year | 6ih year | 7 lh year | 8th year | 9th year | 10th year | 11thy yar | 12 h year | 13 lih year | 14th year | 15th year | 16 hthear | 17th year | 18th year | $\begin{aligned} & \text { A s from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 yenkg | 2.83 yenkg | 1.42 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1501.20 | Other Pig fat |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 150120.200 | 2 Other | 8.50 yenkg | B5 |  | 4.25 yenkg | 2.83 yen/kg | 1.42 yenkg | 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 |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 yenkg | 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 yenkg | B5 |  | $6.60 \mathrm{yen} / \mathrm{kg}$ | $4.40 \mathrm{yen/kg}$ | 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 yenkg | B5 |  | 6.60 yen/kg | $4.40 \mathrm{yen} / \mathrm{kg}$ | 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 yenkg | 5.41 yen/kg | 4.64 yen/kg | 3.86 yen/kg | 3.09 yen/kg | $2.32 \mathrm{yen} / \mathrm{kg}$ | $1.55 \mathrm{yen} / \mathrm{kg}$ | 0.77 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 150810.200 | 2 Other | $10.40 \mathrm{yen} / \mathrm{kg}$ | B10 |  | 7.56 yenkg | 6.62 yen/kg | 5.67 yenkg | $4.73 \mathrm{yen} / \mathrm{kg}$ | 3.78 yen/kg | 2.84 yen/kg | 1.89 yen/kg | 0.95 yen/kg | Free | Frec | Free | Free | Frec | Free | Free | Frec | Free | Free | Free |
| 150890.000 | Other | $10.40 \mathrm{yen} / \mathrm{kg}$ | B10 |  | 7.56 yenkg | 6.62 yen/kg | 5.67 yenkg | $4.73 \mathrm{yen} / \mathrm{kg}$ | 3.78 yen/kg | 2.84 yen/kg | 1.89 yen/kg | 0.95 yen/kg | Free | Free | Free | Free | Frec | Free | Free | Frec | 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 | - Sunflowerseed oil | 8.50 yen/kg | B5 |  | 4.25 yenkg | 2.83 yen/kg | 1.42 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 151211.120 | - Sunflowerseed oil | $10.40 \mathrm{yen} / \mathrm{kg}$ | B5 |  | 5.20 yenkg | 3.47 yen/kg | 1.73 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151211.220 | -Safflower oil | 10.40 yenkg | B5 |  | 5.20 yenkg | 3.47 yen/kg | 1.73 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1512.19 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 151219.010 | - Sunflower-sed oil and its fractions | 10.40 yenkg | B5 |  | 5.20 yenkg | 3.47 yen/kg | 1.73 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Cotton-sed oil and its frations |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1512.21 | Crude oil, whether or not gossypol has been removed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 151221.090 | - Other | 8.50 yen/kg | B5 |  | 4.25 yenkg | 2.83 yen/kg | $1.42 \mathrm{yen} / \mathrm{kg}$ | Free | Free | Free | Frec | Free | Free | Frec | Frec | Free | Frec | Free | Free | Frec | Free | Frec | Free |
| 1512.29 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 151229.090 | -Other | 8.50 yen/kg | B8 |  | 5.67 yenkg | 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 | Desseription | Basc rate | Category | Note | 1st year | 2 ndy year | 3 rdy year | 4th year | Sth year | 6th year | 7 lh year | 8th year | 9th year | 10 h year | 11thy year | 12th year | 13 liy year | 14th year | 15thyear | 16 th year | 174h year | 18th year | $\begin{gathered} \text { As from } \\ \text { P19thear } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Low erucic acid rape or colza oil and its fractions |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1514.11 | Crude oil |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 151411.100 | 1 Of an acid value exceeding 0.6 | $10.90 \mathrm{yen} / \mathrm{kg}$ | B5 |  | 5.45 yenkg | 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 yenkg | B5 |  | 6.60 yenkg | $4.40 \mathrm{yen} / \mathrm{kg}$ | 220 yen/kg | Free | Froe | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151419.000 | Other | 13.20 yenkg | Bs |  | 6.60 yenkg | 4.40 yen/kg | 2.20 yenkg | 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 excecding 0.6 | $10.90 \mathrm{yen} / \mathrm{kg}$ | B5 |  | 5.45 yenkg | 3.63 yen/kg | 1.82 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151491.200 | 2 Other | $13.20 \mathrm{yen} / \mathrm{kg}$ | B5 |  | $6.60 \mathrm{yen} / \mathrm{kg}$ | $4.40 \mathrm{yen/kg}$ | $2.20 \mathrm{yen} / \mathrm{kg}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151499.000 | Other | $13.20 \mathrm{yen} / \mathrm{kg}$ | B5 |  | $6.60 \mathrm{yen} / \mathrm{kg}$ | $4.40 \mathrm{yen/kg}$ | $2.20 \mathrm{yen} / \mathrm{kg}$ | 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 iojoba oil) and their fractions, whether or not refined, but not chemically modificd |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Linseed oil and its fractions |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 151511.000 | Crude oil | $\begin{gathered} 5.0 \% \text { or } 5.50 \\ \text { yenkg } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | B5 |  | $\left.\begin{gathered} 2.5 \% \text { or } 2.75 \\ \text { yenkg, } \\ \text { whichever is } \\ \text { the greater } \end{gathered} \right\rvert\,$ | $\begin{gathered} 1.7 \% \text { or } 1.83 \\ \text { yhenkege is } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { 0.8\% or } 0.92 \\ \text { yenkg } \\ \text { whichever is } \\ \text { the greater } \end{gathered}\right.$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151519.000 | Other | $\left.\begin{gathered} 5.0 \% \text { or } 5.50 \\ \text { yenkg } \\ \text { whichever is } \\ \text { the greater } \end{gathered} \right\rvert\,$ | B5 |  | $\left.\begin{array}{\|c\|} 2.5 \% \text { or } 2.75 \\ \text { yenkg. } \\ \text { whichever is } \\ \text { the greater } \end{array} \right\rvert\,$ | $\left.\begin{array}{\|c\|} \hline 1.7 \% \text { or } 1.83 \\ \text { yenke } \\ \text { whicherer is } \\ \text { the grater } \end{array} \right\rvert\,$ | $\left\|\begin{array}{c} 0.8 \% \text { or } 0.92 \\ \text { yenkg } \\ \text { whichever is } \\ \text { the greater } \end{array}\right\|$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Maize (com) oil and it fractions |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1515.21 | Crule oil |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 151521.100 | 1 Of an acid value exceeding 0.6 | 5 yenkg | B10 |  | 3.64 yenkg | 3.18 yen/kg | 2.73 yenkg | 2.27 yen/kg | $1.82 \mathrm{yen} / \mathrm{kg}$ | 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 Ohler | 10.40 yenkg | B10 |  | 7.56 yenkg | 6.62 yen/kg | 5.67 yen/kg | 4.73 yenkg | 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 | $10.40 \mathrm{yen} / \mathrm{kg}$ | B10 |  | $7.56 \mathrm{yen} / \mathrm{kg}$ | 6.62 yen/kg | 5.67 yenkg | 4.73 yenkg | 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 yenkg | 2.83 yen/kg | 1.42 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151550.200 | 2 Other | 10.40 yenkg | B7 |  | 6.50 yenkg | 5.20 yen/kg | 3.90 yenkg | 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 is fractions | 8.50 yen/kg | B10 |  | 6.18 yen/kg | 5.41 yen/kg | 4.64 yenkg | 3.86 yen/kg | 3.09 yen/kg | $2.32 \mathrm{yen} / \mathrm{kg}$ | 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 | B3 |  | 2.13 yenkg | 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 | $10.40 \mathrm{yen} / \mathrm{kg}$ | в10 |  | 7.56 yen/kg | 6.62 yen/kg | 5.67 yenkg | 4.73 yenkg | $3.78 \mathrm{yen} / \mathrm{kg}$ | 2.84 yen/kg | 1.89 yenkg | 0.95 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151590.520 | - Other | $10.40 \mathrm{yen} / \mathrm{kg}$ | 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 <br> animal or vegetable fats or oils or of fractions of <br> different fats or oils of this Chapter, other than <br> edible fats or oils or their fractions of heading <br> 15.16 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Basc rate | Category | Note | 1 lstyar | 2nd year | 3rdy year | 4ili year | Sth year | 6th year | 7 lt year | 8th year | 9th year | 10 h year | 11th yar | 124h year | 13 lly year | 14th year | 15th year | 16 h year | 17th year | 18 lh year | As from 19th 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 151710.000 | Margarine, excluding liquid margarine | 29.8\% | B5 |  | 14.9\% | 9.9\% | 5.0\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1517.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 151790.290 | (2) Other | 13.20 yenkg | B10 |  | 9.60 yen/kg | $8.40 \mathrm{yen} / \mathrm{kg}$ | 7.20 yen/kg | 6.00 yen/kg | $4.80 \mathrm{yen} / \mathrm{kg}$ | 3.60 yen/kg | 2.40 yen/kg | 1.20 yenkg | 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 Besswax 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; BEVER | ERAGES, SPRI | TS AND VII | GAR; T | ACCO AND | MANUFACTI | URED TOBAC | Cco substil | Tutes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 16 Preparations of meat, of fish or of crustac | taceans, molluscs | $s$ or other aq | ic invert |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 16.01 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160100.000 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products | 10.0\% | B5 |  | 5.0\% | 3.3\% | 1.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 16.02 | Other prepared or preserved meat, meat offal or blood |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160210.000 | Homogenised preparations | 21.3\% | B15 |  | 17.3\% | 16.0\% | 14.6\% | 13.3\% | 12.\% | 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 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160231.210 | (1) Containing meat or meat offa of bovine animals or swine | 213\% | 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 domesicicus |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160232.210 | (1) Containing meat or meat offa 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\% | в5* |  | 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 offa 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 theroof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1sty yar | 2nd year | 3 rdy year | 4th year | 5thy yar | 6th year | 7 thyear | 8thy year | 9th year | 10 h year | 11 th year | 12th year | 13 lly year | 14th year | 15th year | 16 thear | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { chth year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 4 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 wighs not less than 10 g , whether or not containing seasonings, spices or similar ingredients milar mgredient |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160241.011 | (1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty |  | B10** | SG3, S | ${ }^{\text {B10** }}$ | B10** | B10** | B10** | B10** | B10** | B10** | B10** | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 160241.019 | (2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty | 8.5\% | B10*** | SG3, S | 3.3\% | 2.7\% | 2.2\% | 1.8\% | 1.5\% | 1.1\% | 0.7\% | 0.4\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 160241.090 | 2 Other | 20.0\% | B5 |  | 10.0\% | 6.7\% | 3.3\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1602.42 | Shoulders and cuts thereof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of prepared or preserved products consisting solely of meat or meaa offal of swine a piece of which weighs not less than 10 g , whether or not containing seasonings, spices or similar ingredients |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160242.011 | (1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty |  | B10** | Sc3, S | B10** | B10** | B10** | B10** | B10** | B10** | B10** | B10** | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 160242.019 | (2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty | 8.5\% | B10*** | Sc3, 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 | Free | Free | Free | Free | Free | Free |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | 2nd year | 3rdyear | 4th year | Sth year | 6th year | 7 l year | 8th year | 9th year | 10 h y yar | 11th year | 12th year | 1314 year | 14th year | 15thy year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 consistin preserved products consisting swine, a piece of which weighs not less than 10 g , whether or not containing seasonings, spices or similar ingredients ingredients |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160249.210 | [1] Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty value for customs duly |  | B10** | SG3, S | B10** | B10** | B10** | B10** | B10** | B10** | B10** | 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 | 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 aitight 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 | 1 1st year | 2 ndy year | 3 rdy year | 4 th year | Sthy yar | 6 6thyear | $7{ }^{\text {7h y yar }}$ | ${ }^{\text {8ith y yar }}$ | 9th year | 10 ht year | 11 th year | 12th year | 13 hly year | 14 th year | 15 th year | 16 h y yar | 177thear | 18 hly year | As from 10th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --Containing rice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160250.331 | - In aitight 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 airitight 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 of 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 airitight containers |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160250.510 | - Not chilled of 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 no 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 boild 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 airitight 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 | Free | Free | Free | Free | Free | Free |


| Tariff line | Dessription | Base rate | Category | Note | ${ }^{1 s t}$ y car | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7 7h year | ${ }^{\text {8ith year }}$ | 9th year | 10 h year | 11th year | 124t year | 13 lly year | 14th y year | 15thy year | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 16.04 | Prepared or preserved fish; cavier and caviar substitutes prepared from fish $\mathbf{e g g s}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Fish, whole or in pieces, but not minced |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.13 | Sardincs, sardinella and brising 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 | Free | Free | Free | Free | Free | Free |
| 16.05 | Crustaccans, 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\% | в10 |  | 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 |
|  | Molluss |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - In airtight containers |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 160554.911 | - Conlaining 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\% | 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 |
| 160554.999 | - Other | 10.5\% | B5 |  | 5.3\% | 3.5\% | 1.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Chapter 17 Sugars and sugar confectionery |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Desstription | Basc rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7 lh year | 8th year | 9th year | 10 th year | 11thy year | 12h year | 1314 year | 14ti y year | 15th year | 16 thear | 177h year | 1817 year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 170112.100 | 1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than $98.5^{\circ}$ |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170112.200 | 2 Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170113.000 | Cane sugar specified in Subheading Note 2 to this Chapter | 35.30 yenkg | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than $98.5^{\circ}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17014.110 | (1) Sugar cenntifugal |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170114.190 | (2) Other | 35.30 yenkg | 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 Oher |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170191.000 | Containing added flavouring or colouring matter |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1701.99 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170199.100 | 1 Rock candy, cube sugar, loaf sugar and similar sugar |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170199.200 | 2 Oher |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17.02 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1702.20 | Maple sugar and maple syup |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170220.100 | 1 Maple sugar | 20.80 yenkg | R16 |  | $\begin{gathered} 13.00 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 10.40 \\ \mathrm{yen} / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen } \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen } / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen } \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen } \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen } \mathrm{kg} \end{gathered}$ | $\begin{array}{r} 10.40 \\ \text { yen/kg } \\ \hline \end{array}$ | $\begin{gathered} 10.40 \\ \text { yen/kg } \\ \hline \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen } / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} \begin{array}{c} 10.40 \\ \text { yenkg } \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} 10.40 \\ \text { yen/kg } \end{gathered}$ | $\begin{array}{r} 10.40 \\ \text { yen } \mathrm{kg} \\ \hline \end{array}$ | $\begin{gathered} 10.40 \\ \text { yen } / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{aligned} & 10.40 \\ & \text { yen/kg } \end{aligned}$ |
| 170220.200 | 2 Maple syrup | $\left.\begin{array}{\|c\|} \hline 17.5 \% \text { or } \\ 13.50 \text { yenkg } \\ \text { whichever is } \\ \text { the greater } \end{array} \right\rvert\,$ | R16 |  | $10.9 \%$ or <br> 8.44 yen/k. <br> whichever is <br> the greater | $\left\|\begin{array}{c} 8.8 \% \text { or } 6.75 \\ \text { yenkg } \\ \text { whichever is } \\ \text { the greater } \end{array}\right\|$ | $\begin{aligned} & 8.8 \% \text { or } 6.75 \\ & \text { yenkg } \\ & \text { whichever is } \\ & \text { the greater } \end{aligned}$ | $=\begin{gathered} 8.8 \% \text { or } 6.75 \\ \text { yenkg } / \mathrm{kg} \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $\left\{\begin{array}{c} 8.8 \% \text { or } 6.75 \\ \text { yenkg. } \\ \text { Bhichever is } \\ \text { the greater } \end{array}\right.$ | $8.8 \%$ or 6.75 yenkg, whichever is the greater | $8.8 \%$ or 6.7 yen $/ \mathrm{kg}$, whichever is the greater the great | $s \left\lvert\, \begin{gathered} 8.8 \% \text { or } 6.75 \\ \text { yenkg. } \\ \text { whichever is } \\ \text { the greater } \end{gathered}\right.$ | $\begin{gathered} 8.8 \% \text { or } 6.75 \\ \text { yenkg } \\ \text { whichever is } \\ \text { the greater } \end{gathered},$ |  | $\left\lvert\, \begin{gathered} 8.8 \% \text { or } 6.75 \\ \text { yhinkgever is } \\ \text { whe greater } \end{gathered}\right.$ | $\begin{gathered} 8.8 \% \text { or } 6.75 \\ \text { yen } / \mathrm{kg}, \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $\left\|\begin{array}{c} 8.8 \% \text { or } 6.75 \\ \text { yenkg, } \\ \text { whichever is } \\ \text { the greater } \end{array}\right\|$ |  | $\left\{\begin{array}{c} 8.8 \% \text { or } 6.75 \\ \text { yenkg. } / 2 \\ \text { whichever is } \\ \text { the greater } \end{array}\right.$ | $\begin{gathered} 8.8 \% \text { or } 6.75 \\ \text { yenkg, } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $\begin{gathered} 8.8 \% \text { or } 6.75 \\ \text { yenkg } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $8.8 \%$ or 6.75 yen $/ \mathrm{kg}$, whichever is the greater the greate |  |
| 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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { whinhegever is } \\ \text { the greater } \end{array}\right\|$ | R17 |  | $23.7 \%$ or y8.30 yhakg, whichever is the greater | $21.7 \%$ or 16.73 yenkg whicheerer is the greater | $19.6 \%$ or <br> 5 enl/kg <br> whichever is <br> the greater | $17.6 \%$ or <br> 13.59 <br> yhichevere is <br> the greater | $15.6 \%$ or 12.02 yen/kg, whichever is the greater | $13.5 \%$ or <br> 10.45 <br> yenkg, <br> whicheve is <br> the greater | $11.5 \%$ or 8.89 yenkg whichever is the greater | $\left\lvert\, \begin{aligned} & 9.5 \% \text { or } 7.32 \\ & \text { y } \\ & \text { whenkg } k \text { ager is } \\ & \text { whe greater } \end{aligned}\right.$ | $\left\|\begin{array}{c} 7.5 \% \text { or } 5.75 \\ \text { yhichkever is } \\ \text { the greater } \end{array}\right\|$ | $\begin{aligned} & 7.5 \% \text { or } 5.75 \\ & \text { yhichkgerer is } \\ & \text { the greater } \end{aligned}$ | $\begin{array}{\|c} 7.5 \% \text { or } 5.75 \\ \text { yenkg } \\ \text { whicker is } \\ \text { the greater } \end{array}$ | $\left\|\begin{array}{c} 7.5 \% \text { or } 5.75 \\ \text { whichegerer is } \\ \text { the greater } \end{array}\right\|$ | $\left\{\begin{array}{c} 7.5 \% \text { or } 5.75 \\ \text { yhicheverer is } \\ \text { the greater } \end{array}\right.$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhinkeger is } \\ \text { whe greater } \end{gathered}$ | $=\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhenkger, } \\ \text { whicherer is } \\ \text { the grater } \end{gathered}$ | $\left\|\begin{array}{c} 7.5 \% \text { or } 5.75 \\ \text { yhichkever is } \\ \text { the greater } \end{array}\right\|$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhichkger is } \\ \text { te greater } \end{gathered}$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhenkg. } \\ \text { whicher is } \\ \text { the greater } \end{gathered}$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhenkg. } \\ \text { whecer is } \\ \text { the greater } \end{gathered}$ |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170230.210 | (1) Containing added sugar |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170230.221 | A Refined |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170230.229 | B Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1702.40 | Glucose and glucose syrup, containing in the dry state at least $20 \%$ but less than $50 \%$ by weight of fructose, excluding invert sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desstiption | Base rate | Category | Note | 1st year | 2nd year | 3rdyear | 4lih year | Sth year | 6th year | 7 lt y yar | 8th year | 9th year | 10 h year | 11th year | 12th year | 1314 year | 14th year | 15thy year | 16 li year | 17th year | 1817 year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 170240.100 | 1 Containing added flavouring or colouring matter | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhicheverer is } \\ \text { the greater } \end{array}\right\|$ | R17 |  | $23.7 \%$ or 18.30 yen/kg whichever is the greater | $\left.\begin{gathered}21.7 \% \text { or } \\ \text { yenke } \\ \text { yenker is } \\ \text { whe geverter }\end{gathered} \right\rvert\,$ | $\begin{gathered} 19.6 \% \text { or } \\ 15.16 \\ \text { yen/kg } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $17.6 \%$ or 13.59 yenkg. whikeverer is the greater |  |  | $11.5 \%$ or 8.98 yen/kg, whichever is the greater | $\begin{gathered} 9.5 \% \text { or } 7.32 \\ \text { yen } 7 . / \mathrm{g} \text { g. } \\ \text { whichere is } \\ \text { the greater } \end{gathered}$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { whichekger } \\ \text { whis } \\ \text { the greater } \end{gathered}$ | $\begin{aligned} & 7.5 \% \text { or } 5.75 \\ & \text { yenc/kg, } \\ & \text { whichever is } \\ & \text { the greater } \end{aligned}$ | $\begin{aligned} & 7.5 \% \text { or } 5.75 \\ & \text { yhenkg } k \text { geve } \\ & \text { whis greater } \end{aligned}$ | $\begin{aligned} & 7.5 \% \text { or } 5.75 \\ & \text { yhenkekger } \\ & \text { whis greater } \end{aligned}$ | $\begin{aligned} & 7.5 \% \text { or } 5.75 \\ & \text { yhenchegerer } \\ & \text { whis } \\ & \text { the greater } \end{aligned}$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { whicheneer is is } \\ \text { the greater } \end{gathered}$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhenkekeger is } \\ \text { the greater } \end{gathered}$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { when } \mathrm{kg} \mathrm{~g}, \\ \text { whicher is } \\ \text { the greater } \end{gathered}$ | $\left\lvert\, \begin{aligned} & 7.5 \% \text { or } 5.75 \\ & \text { yhenkg } k \text { ger is } \\ & \text { the greater } \end{aligned}\right.$ | $\begin{aligned} & 7.5 \% \text { or } 5.75 \\ & \text { yhen } \mathrm{kg} \\ & \text { whicher is } \\ & \text { the greater } \end{aligned}$ | $7.5 \%$ or 5.75 yen $/ \mathrm{kg}$ whickeve is the greater |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170240.210 | - Containing added sugar |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170240.220 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1702.60 | Other fructose and fructose syrup, containing in the dry state more than $50 \%$ by weight of fructose, excluding invert sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170260.100 | 1 Containing added flavouring or colouring matter | $\left.\begin{array}{\|c\|} \hline 29.8 \% \text { or } 23 \\ \text { yhinkeger is } \\ \text { the greater } \end{array} \right\rvert\,$ | R17 |  | $\qquad$ | $\square$ |  | $\square$ |  |  | $11.5 \%$ or <br> 8.89 yen $/ \mathrm{kg}$, whichever is the greater | $\left\lvert\, \begin{gathered} 9.5 \% \text { or } 7.32 \\ \text { yenkg } \\ \text { whicherer is } \\ \text { the grater } \end{gathered}\right.$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { whichenger is } \\ \text { the greater } \end{gathered}$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhinhenger is } \\ \text { whe graater } \end{gathered}$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhencheger is } \\ \text { the greater } \end{gathered}$ | $\left\{\begin{array}{c} 7.5 \% \text { or } 5.75 \\ \text { whichenever is } \\ \text { the greater } \end{array}\right.$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { whichenever is } \\ \text { the greater } \end{gathered}$ | $\left\lvert\, \begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { y.nkg } \\ \text { whikere is } \\ \text { the greater } \end{gathered}\right.,$ | $\left\|\begin{array}{c} 7.5 \% \text { or } 5.75 \\ \text { y.nkgerg is } \\ \text { whicherer is } \\ \text { the grater } \end{array}\right\|$ | $\left.\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhichenever is } \\ \text { the greater } \end{gathered} \right\rvert\,$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhichenever is } \\ \text { the greater } \end{gathered}$ | $\left\lvert\, \begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { y yinkg } \\ \text { whicher is } \\ \text { the greater } \end{gathered}\right.$ | $\left\{\begin{array}{l} 7.5 \% \text { or } 5.75 \\ \text { yenkg } k g \\ \text { whicker is } \\ \text { the greater } \end{array}\right.$ |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170260.210 | - Containing added sugar |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170260.220 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 centrifigal |  | x | 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 centrifigal |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170290.219 | - Other | $\begin{gathered} 29.8 \% \text { or } 23 \\ \text { yenkg, } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | PIC | PIC-5 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
|  | 3 Atrificial honey and Caramel |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170290.290 | - Arificial honey | $\left\|\begin{array}{c} 50.0 \% \text { or } 25 \\ \text { yhicheverer is } \\ \text { the greater } \end{array}\right\|$ | B10 |  | $\begin{array}{c}36.4 \% \text { or } \\ 18.18 \\ \text { yen } / \mathrm{kg} \\ \text { whicher is } \\ \text { the greater }\end{array}$ |  |  |  | $18.2 \%$ or <br> $\begin{array}{l}\text { 9.09 yen/kg, } \\ \text { whichever is }\end{array}$ the greater | $13.6 \%$ or $\begin{gathered}68 \text { yenkg } \\ \text { whichever } \\ \text { the greater }\end{gathered}$ the | $\begin{aligned} & \text { 9.1\%or } 4.55 \\ & \text { yincherger is } \\ & \text { whe greater } \\ & \text { the } \end{aligned}$ |  | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free |
| 170290.300 | - Caramel | $\left\|\begin{array}{c} 50.0 \% \text { or } 25 \\ \text { yhinhkger is } \\ \text { the greater } \end{array}\right\|$ | B10 |  |  | $\square$ |  | $\left.\begin{array}{\|c\|c\|} \hline 22.7 \% \text { or } \\ 11.36 \\ \text { yenkg } \\ \text { whikever is } \\ \text { the greater } \end{array} \right\rvert\,$ | $\left\|\begin{array}{c} 18.2 \% \text { or } \\ 9.09 \text { yenk } / \mathrm{kg} \\ \text { whichever is } \\ \text { the greater } \end{array}\right\|$ | $13.6 \%$ or 6.82 yen/kg, whichever is the greater | $\left\|\begin{array}{c} 9.1 \% \text { or } 4.55 \\ \text { whinke } k \text { ise is } \\ \text { the greater } \end{array}\right\|$ | $5 \begin{array}{c\|c} 4.5 \% \text { or } 2.27 \\ \text { y } \\ \text { semk } \\ \text { whichere is } \\ \text { the greater } \end{array}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 4 Hi-test-molasses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170290.420 | (2) Other | 21.3\% | Rs |  | 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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhingever } \\ \text { the is } \\ \text { theater } \end{array}\right\|$ | B10 |  | $21.7 \%$ or 16.73 yen/kg whichever is the greater |  |  |  | $10.8 \%$ or 8.36 yen/kg whichever is the greater | $\left\|\begin{array}{c} 8.1 \% \text { or } 6.27 \\ \text { ywichevger is } \\ \text { whe greater } \end{array}\right\|$ | $5.4 \%$ or 4.18 yen/kg, whichever is the greater | $8\left\|\begin{array}{c} 8 \\ \hline \end{array}\right\| \begin{gathered} 2.7 \% \text { or } 2.09 \\ \text { whichevever is } \\ \text { the greater } \end{gathered}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7h year | 8th year | 9th year | 10 th year | 11th year | 12th year | 131 l year | 14th year | 155h year | 16 hly yar | 17th year | 181/ y yar | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 170290.521 | A Containing added sugar |  | x | 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 |
| 172290.523 | (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 |
| 177290.529 | (c) Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17.03 | Molasses resulting from the extraction or refining of sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1703.10 | Cane molasses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 170310.990 | - Other | $15.30 \mathrm{yen} / \mathrm{kg}$ | 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 | $15.30 \mathrm{yen} / \mathrm{kg}$ | B10 |  | 11.13 yenkg | 9.74 yen/kg | 8.35 yenkg | 6.95 yenkg | 5.56 yen/kg | 4.17 yen/kg | 2.78 yen/kg | 1.39 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 17.04 | 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.\% | 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 Cocooa and cocoa preparations |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |
| 18.06 | 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 | Oher preparations in blocks, slabs or bars weighing more than 2 kg or in liguid, paste, powder, eranular or other bulk form in powder, granular or orther 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 dy matter, excluding whipped cream pressurised contuiners ainers |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 180620.311 | -For "the Pooled Quota of other milk products" | 21.0\% | ${ }^{\text {R6 }}$ |  | 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\% |
| 180620.319 | -Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | 2nd year | 3rdy year | 4th year | Sthy yar | 6thy year | 7 lhyear | 8th y yar | 9th year | 1 10th year | 11thy year | 12th year | 13 liy year | 14 th year | 15th year | 16 h year | 177h year | 18 lh y car | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (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\% | 178\% | 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 whi effective at the time of import <br> Note: The lariff 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. |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | 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 | 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 Choolate 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 wcight sugar by weigh | 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 | Free | Free | Free | Free | Free | Free |
| 1806.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 180690.100 | 1 Chooolate 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1sty year | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7 l year | 8thy year | 9th year | 10 h year | 11thy yar | 12 th year | 13 liy year | 14thy year | 15thy year | 16 thear | 17th year | 18 thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (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\% | ${ }^{\text {R6 }}$ |  | 15.8\% | 14.0\% | 12.3\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% | 10.5\% |
| 180690.319 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 180690.321 | (a) Containing added sugar | 23.8\% | ${ }^{\text {B7 }}$ |  | 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; pastrycooks' products |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 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 def 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 $\qquad$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Of a milkfat content, by weight, not exceeding 30\% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190110.111 | -For "the Pooled Quota of other milk products" | 25.0\% | ${ }^{\text {R6 }}$ |  | 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 |  | x | 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 |  | x | 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 | Desscription | Base rate | Category | Note | 1sty yar | 2ndyear | 3rdyear | 4th year | 5th year | 6 6th year | 7h year | 8thyear | 9th year | 10th year | 11th year | 12th year | 131 l year | 14thy year | 15thy year | 16 thear | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190110.219 |  | 21.3\% | B10 |  | 15.5\% | 13.6\% | 11.6\% | 9.7\% | 7.7\% | 5.8\% | 3.9\% | 1.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190110.221 | A Containing added sugar | 24.0\% | R5 |  | 20.7\% | 19.6\% | 18.5\% | 17.5\% | 16.4\% | 15.3\% | 14.2\% | 13.1\% | 12.0\% | 12.0\% | 12.0\% | 12.0\% | 12.0\% | 12.0\% | 12.0\% | 12.0\% | 12.0\% | 12.0\% | 12.0\% |
| 190110.229 | B Other | 13.6\% | R5 |  | 11.7\% | 11.1\% | 10.5\% | 9.9\% | 9.3\% | 8.7\% | 8.0\% | 7.4\% | 6.8\% | 6.8\% | 6.8\% | 6.8\% | 6.8\% | 6.8\% | 6.8\% | 6.8\% | 6.8\% | 6.8\% | 6.8\% |
| 1901.20 | Mixes and doughs for the preparation of bakers' wares of heading 19.05 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Food preparations of flowr, meal or starch, which contain more than $85 \%$ by weight of flour, groats, meal and pellets 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 suitabl 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) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (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 he dy mater |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A of a milkfat content, by weight, not exceeding $30 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.111 | - For "the Pooled Quota of other milk products" | 25.0\% | R6 |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 190120.112 | - Other |  | x | $s$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.116 | -For "the Pooled Quota of other milk products" | 25.0\% | R18 |  | 23.8\% | 23.3\% | 22.9\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% |
| 190120.117 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Food preparations, containing more than $85 \%$ by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A Mostly containing rice preparation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Basc rate | Category | Note | 1 1sty yar | 2nd year | 3rdy year | 4th year | Sth year | 6thy year | 7 lhyear | 8thy year | 9th year | 10 l year | 11thy year | 12th year | 13 liy year | 14th year | 15th year | 16 th year | 177h year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 1 of the Iaw importicle 31 of the Law, imported with certification of Minister of Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.128 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 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 <br> Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.139 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | C Mostly containing barley preparation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.141 | - Imported by Japanese <br> Govermment according to Article 42 of the Law for Stabilization of Supply-Dem 1 ww 113 of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1styear | 2 ndy year | 3rdy year | 4il year | Sth year | 6th year | 7 thyear | 8th year | 9 thyear | 10 h year | 11th year | 12th year | 13 liy year | 14thy year | 15thy year | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - For the tariff rate quota in Japan's Schedule to the WTO Agreement |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -Other |  | PIC | PIC-4 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| 190120.149 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | D Mostly containing starch |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Containing wheat starch |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.151 |  |  | $\mathrm{Xq1}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.152 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For "the Pooled Quota of starch or similar articles" |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.156 | - Containing added sugar |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.157 | - Other |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Categry | Note | 1 1st year | ${ }^{2 n d y}$ year | 3rdy year | 4th year | Sth year | 6th year | 7 lth year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14tit year | 15 th year | 16 li year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190120.159 | -Other |  | x | 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 Goverument 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 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.168 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 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 | 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\% | 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 |
| 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 |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.232 | -Preparations of wheat flour | 24.0\% | PIC | PIC-2 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | 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 |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.235 | - Preparations of wheat flour | 23.3\% | PIC | PIC-2 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | 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 | 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 | Dessription | Base rate | Category | Note | 1 1styear | 2nd year | 3 rdyear | 4ih year | 5 Sth year | 6th year | 7th year | 8 Bth year | 9th year | 10 h year | 11th year | 12th year | 134h year | 14th year | 15th year | 16 li year | 17th year | 18thy year | As from <br> 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190120.242 | --Preparations of rice flour |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190120.243 | --Preparations of wheat flour | 16.0\% | PIC | PIC-2 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | 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 weight of flour, groats, meal and pellets of rice, wheat, triticale or barrey, slarch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children dietetic 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 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 |  | x | 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 |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Food preparations, containing more than $85 \%$ by weight of flour, groats, meal and pellets of rice, any combination thereof, excluding suitable for infants or young children or dietetic purpose |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A Mostly containing rice preparation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1sty yar | 2 ndy yar | 3rdy year | 4th year | Sth year | 6 6thyar | 7 lh year | 8th year | 9th year | 1 Oth year | 11thy yar | 12 h year | 13 lih year | 14th year | 15th year | 16 th year | 17th year | 18th year | $\begin{gathered} \text { As from } \\ \text { 19th year } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190190.142 | - Imported by Japanese Govermment 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 Goverment according to Article 31 of the Law, imported with certification of Minister of Fisheries according to the cabinet order conceming rice and others provided in column 3 of paragraph 1 of Article 34 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.148 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B Mostly containing wheat and triticale preparation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.151 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Suppy-Dod (Law No 113 of Staple imported to be purchased and sold by Japanese <br> Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.159 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | C Mostly containing barley preparation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.161 | - Imported by Japanese <br> Govermment according to Article <br> 42 of the Law for Stabilization of <br> Supply-Demand and Price of <br> Staple Food (Law No. 113 of 1994), imported to be purchased <br> and sold by Japanese <br> Government in response to a <br> joint application by seller to and <br> purchaser from Japanese <br> Government according to Article <br> 43 of the Law or imported with <br> certification of Minister of <br> Agriculture, Forestry and <br> Fisheries according to the cabinet <br> order concerning wheat and <br> others provided by the cabinet <br> order provided in column 3 of paragraph 1 of Article 45 of the <br> Law |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Catgory | Note | 1st year | 2nd year | 3rdy year | 4th year | Sth year | 6thy year | 7 lh year | 8ity year | 9th year | 1 10th year | 11 lhy yar | 12 th year | 1314 y yar | 14 th year | 15thyear | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - For the tariff rate quota in Japan's Schedule to the WTO Agreement |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --Other |  | PIC | PIC-4 | PIC | PIC | PIC | pic | PIC | PIC | PIC | PIC | PIC | PIC | Pic | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| 190190.169 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | D M ostly containing starch |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Containing wheat starch |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.171 |  |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.172 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For "the Pooled Quota of starch or similar articles" |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.176 | - Containing added sugar |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.177 | - Other |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | ${ }^{1 s t}$ y car | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7 l year | 8th year | 9th year | 10 h year | 11 th year | 12th year | 13 lhy year | 14th year | 15th year | 16 th year | 17th year | 18 lh year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190190.179 | -Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (3) Mochi (rice-cake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [1] Containing not more than $30 \%$ by weight of rice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [i] Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.583 | 1 Containing not more than $15 \%$ by weight of sucrose |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.585 | 2 Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.586 | [ii] Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.587 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.588 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (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 |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - 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 | 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 | 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\% | 53\% | 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 | Desscription | Base rate | Categry | Note | 1 st y yar | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7 l y year | 8th year | 9th year | 10 h year | 11thy year | 12th year | 1314 year | 14th year | 15th year | 16 hly year | 17thyear | 1817 year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (3) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Containing not more than $15 \%$ by weight of sucrose |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.241 | -Preparations of rice flour |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.242 | -Preparations of wheat flour | 24.0\% | PIC | PIC-3 | PIC | PIC | PIC | PIC | PIC | Pic | PIC | PIC | PIC | PIC | Pic | Pic | PIC | Pic | PIC | PIC | PIC | Pic | PIC |
| ${ }^{190190.243}$ | - 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -Foods, the largest single ingredient of which is sugar by weight |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.246 | - Preparations of fice flour |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.247 | - Preparations of wheat flour | 28.0\% | PIC | PIC-3 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| 190190.248 | - Other | 28.0\% | PIC | PIC-5 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | Pic | Pic | PIC | PIC | PIC | PIC |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.251 | - Preparations of rice flour |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.252 | - Preparations of wheat flour | 23.8\% | PIC | PIC-3 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | fic | PIC | PIC | PIC |
| 190190.253 | - Other | 23.8\% | PIC | PIC-5 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | Pic | 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 | Frec | Frec | Free | Frec | Free | Free | Frec | Free | Free | Frec |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.266 | --Preparations of rice flour |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190190.267 | --Preparations of wheat flour | 16.0\% | PIC | PIC-3 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | Pic | Pic | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| 190190.269 | -Other | 16.0\% | B10 |  | 11.6\% | 10.2\% | 8.7\% | 7.3\% | 5.8\% | 4.4\% | 2.9\% | 1.5\% | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 19.02 | Pasta, whether or not cooked or stuffed (with mea or other substances) or otherwise prepared, such a spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Uncooked pasta, not stuffed or otherwise prepared |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190211.000 | Containing eggs | 30 yenkg | B8 |  | $20.00 \mathrm{yen} / \mathrm{kg}$ | 16.67 yen/kg 1 | 13.33 yenkg 1 | $10.00 \mathrm{yen} / \mathrm{kg}$ | 6.67 yen/kg | 3.33 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1902.19 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190219.010 | 1 Biefin | 27.20 yenkg | R5 |  | 23.49 yenkg | 22.25 yen/kg 2 | 21.02 yen/kg 1 | 19.78 yen/kg | 18.55 yen/kg | $17.31 \mathrm{yen} / \mathrm{kg}$ | 16.07 yen/kg | 14.84 yen/kg ${ }^{1}$ | 13.60 yen/kg 1 | 13.60 yen $/ \mathrm{kg}$ (1) | 13.60 yen/kg 1 | 13.60 yen $/ \mathrm{kg}$ | 13.60 yen/kg | 13.60 yen/kg | 13.60 yen/kg | 13.60 yen/kg | 13.60 yenkg | 13.60 yen/kg 13 | 13.60 yenkg |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Macaroni and spagheti |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190219.093 | - Spagheti | $30 \mathrm{yen} / \mathrm{kg}$ | B10 |  | 21.82 yenkg | 19.09 yen $/ \mathrm{kg}$ 1 | 16.36 yen/kg 1 | 13.64 yenkg | 10.91 yen/kg | $8.18 \mathrm{yen} / \mathrm{kg}$ | 5.45 yenkg | 2.73 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 190219.094 | - Macarori | $30 \mathrm{yen} / \mathrm{kg}$ | B10 |  | 21.82 yenkg | $19.09 \mathrm{yen} / \mathrm{kg} 1$ | 16.36 yen/kg 1 | 13.64 yenkg | 10.91 yen/kg | $8.18 \mathrm{yen} / \mathrm{kg}$ | 5.45 yenkg 2 | 2.73 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | -Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190219.092 | - Udon, somen and soba |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190219.099 | - Other | $34 \mathrm{yen} / \mathrm{kg}$ | 810 |  | 24.73 y $n$ kg | 22.64 yenkg | 18.55 yenkg 1 | 15.45 yenkg | 12.36 yenkg | 9.27 yen/kg | 6.18 yenkg | $3.09 \mathrm{ycn} / \mathrm{kg}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |


| Tariff line | Desscription | Base rate | Category | Note | 1st year | 2nd year | 3rdy year | 4il year | Sth year | 6th year | 7h year | 8th year | 9th year | 10 h year | 11th year | 12th year | 1314 year | 14th year | 15 th year | 16 th year | 17th year | 18thy year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1902.20 | Stuffed pasta, whether or not cooked or otherwise prepared |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 19020.110 | (1) Containing more than $20 \%$ by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190220.210 | (1) Containing more than $20 \%$ by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs 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 |
| 190220.220 | (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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 19230.100 | 1 Containing added sugar | 23.\% | 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 yenkg | в10 |  | 17.45 yenkg | 15.27 yenkg | 13.09 yenkg | 10.91 yenkg | 8.73 yen/kg | 6.55 yen/kg | 4.36 yen/kg | 2.18 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 19.04 | 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 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 | 1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley | 11.5\% | ${ }^{\text {B7 }}$ |  | 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 | Dessription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rdy year | 4th year | Sth year | 6th year | 7 lh year | 8th y yar | 9th year | 10 h year | 11th year | 12th year | 13 lh year | 14 th year | 15th year | 16 hly year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190410.211 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190410.212 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Of wheat and triticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190410.221 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For the tariff rate quota in Japan's Schedule to the WTO Agreement |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  | PIC | PIC-1 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |


| Tariff line | Desscription | Base rate | Category | Note | 1 1sty yar | ${ }^{2 n d}$ year | 3rdy year | 4ih year | Sth year | 6th year | 7h year | 8th year | 9th year | 10th year | 11th year | 12th year | 131 l year | 14th year | 15th year | 16 hl year | 17th year | 1817 year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190410.229 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (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 to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190410.239 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190410.300 | 3 Other | 16.3\% | B10 |  | 11.9\% | 10.4\% | 8.9\% | 7.4\% | 5.9\% | 4.4\% | 3.0\% | 1.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1904.20 | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190420.100 | 1 Breakfast cereals | 11.5\% | B7 |  | 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 | Dessription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rdy year | 4th year | Sth year | 6th year | 7 lh year | 8th y yar | 9th year | 10 h year | 11th year | 12th year | 13 lh year | 14 th year | 15th year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190420.211 | - Imported by Japanese Government according to Atticle 30 of the Law for Stabilization of Supply-Demand and Price of Slaple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Goverment in response to a joint application by seller to and purchaser from Japanese Govermment according to Article 31 of the Law, imported to with certification of Minister of Agriculture, Forestry and Fisherics according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190420.212 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Of wheat and triticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190420.221 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For the tariff rate quota in Japan's Schedule to the WTO Agreement |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  | PIC | PIC-1 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |


| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7 lth year | 8thyear | 9th year | 10th year | 11th year | 12th year | 1314 year | 14thy year | 15thy year | 16 thear | 17th year | 18th year | As from <br> 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190420.229 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (3) Of barley |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190420.231 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand 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 Govermment accord 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 |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  | PIC | PIC-4 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |


| Tariff line | Description | Base rate | Category | Note | 1 1sty yar | 2 ndy year | 3rdy year | 4th year | Sth year | 6th year | 7 lh year | 8th year | 9thy year | 10th year | 11th year | 12th year | 13il year | 14th year | 15th year | 16 hly yar | 17th year | 18th year | $\begin{aligned} & \text { As sifom } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190420.239 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 Govermment ccording 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 Govermment according to Article 43 of the Law or imported with certification of Minister .restry and fisheries according to the cabinet order concerming wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For the tariff rate quota in Japan's Schedule to the WTO Agreement |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --Other |  | PIC | PIC-1 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |


| Tariff line | Desscription | Basce rate | Category | Note | ${ }^{1 s t y}$ year | 2nd year | 3rdyear | 4th year | Sthyear | 6th year | 74h year | ${ }^{\text {8ith year }}$ | 9th year | 10th year | 11th year | 12th year | 13 li year | 14th year | 15 th year | 16 thear | 17th year | 18thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190430.090 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1904.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Ofrice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190490.110 | $\begin{aligned} & \text { [1] Containing not more than } 30 \% \text { by } \\ & \text { weight of rice } \end{aligned}$ |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | [2] Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190490.120 | - Imported by Japanese Government according to Article 30 of the Law 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 nice and others provided by the cabinet order provided in of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190490.130 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Of wheat and triticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190490.210 | - Imported by Japanese Govermment 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 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 |  | Xq 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1st year | ${ }^{2 n d y}$ year | 3rdy year | 4ith year | Sth year | 6th year | 7 lt year | 8th year | 9th year | 10 h year | 11 th year | 12th year | 131 l year | 14th year | 15thy yar | 16 li year | 17thyear | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -Other | 25.0\% <br> import <br> mark-up in <br> accordance <br> with Japan's <br> Schedule to the WTO <br> Agreement | PIC | PIC-1 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| 190490.290 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 3 Of barley |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190490.310 | - 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 Atticle 43 of the Law or Agriculture, Forestry and Fisheries according to the cabinet order conceming wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For the tariff rate quota in Japan's Schedule to the WTO Agreement |  | xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  | PIC | PIC-4 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | Pic | Pic |


| Tariff line | Description | Base rate | Category | Note | 1 sty yar | ${ }^{2 n d y}$ year | 3rdy year | 4lih year | Sthyear | 6th year | 7th year | 8th year | 9th year | 10 thear | 11th year | 12th year | 13 libear | 144th year | 15thy year | 16 th year | 17th year | 18 l y year | $\begin{aligned} & \hline \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 190490.390 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190490.400 | 4 Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 19.05 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |
| 19520.000 | Gingeetrrad 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\% | в10 |  | 14.8\% | 13.0\% | 11.1\% | 9.3\% | 7.4\% | 5.6\% | 3.7\% | 1.9\% | Free | Fre | Free | Free | Free | Free | Free | Free | Fre | 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 |
| 195540.000 | Rusks, toasted bread and similar toasted products | 9.0\% | B7 |  | 5.6\% | 4.5\% | 3.4\% | 2.3\% | 1.1\% | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Free |
| 1905.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190590.100 | 1 Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar honey, eggs, fats, cheese or fruit | 9.0\% | ${ }^{\text {B7 }}$ |  | 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 | 2 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 195900.311 | A Arare, Senbei and similar rice products |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 190590.312 | B Biscuits, cookis and crackers | 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 |
| 19590.314 | 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 | Frec | Free | Free | Free | Free | Free | Frec | Free | Free | Free |
|  | D Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 195990.313 | - Pizza, chilled of frozen | 24.0\% | B8 |  | 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 |
| 195990.319 | - 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 |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 195900.321 | A Arare, Senbei and similar rice products |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1 st year | 2nd year | 3rd year | 4ih year | Sth year | 6thy year | 7h year | 8th year | 9th year | 10 lt year | 11th year | 12th year | 131 l year | 14th year | 15thy year | 16 hly year | 17th year | 18 l y year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 195990.322 | B Biscuits, cookies and crackers | 13.0\% | B5 |  | 6.5\% | 4.3\% | 2.2\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 195990.323 | C Crisp savoury food products, made from a dough based on potato powder | 9.0\% | B5 |  | 4.5\% | 3.0\% | 1.5\% | Free | Frec | Free | Free | Frec | Free | Frec | Frec | Frec | Frec | Frec | Frec | Frec | Frec | Frec | Free |
| 19590.329 | D Oher | 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 |
|  | Chapter 20 Preprations of vegetables, friut, nuts or other parts of plants |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2001.10 | Cucumbers and gherkins |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200110.100 | 1 Containing added sugar | 15.0\% | B5 |  | 7.5\% | 5.0\% | 2.5\% | Free | Froe | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2001.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200190.120 | (2) Sweet com | 10.5\% | B5 |  | 5.3\% | 3.5\% | 1.8\% | Free | Free | Free | Free | Free | Free | 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 | Frec | Free | Frec | Free | Free | Frec | Frec | Free | Frec | 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 | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Tomato purre and tomato paste |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -In airtight containers <br> Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shellfish for export and customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20220.211 | - 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 <br> 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. |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200290.219 | - Other | 16.0\% | B5 |  | 8.0\% | 5.3\% | 2.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | -Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1 1st year | ${ }^{2 n d y}$ year | 3rdy year | 4ith year | Sth year | 6th year | 7 lth year | 8th year | 9th year | 10 h year | 11th year | 12th year | 13th year | 14tit year | 15 th year | 16 li 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 <br> 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. |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20299.229 | - Other | 16.0\% | B5 |  | 8.0\% | 5.3\% | 2.7\% | Free | Free | Free | Free | Free | Free | 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 4 garicus |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 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 | 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 | Potatos |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200410.100 | 1 Cooked, not otherwise prepared | 8.5\% | B3 |  | 2.1\% | Free | Free | Free | Free | Free | Free | Free | Free | 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 | 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 | Free | Free | Free | Free | Free | Free |
| 2004.90 | Other vegetales and mixtures of vegetables |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200490.110 | (1) Sweet som | 10.5\% | B5 |  | 5.3\% | 3.5\% | 1.8\% | Free | Free | Free | Free | Free | Free | 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 | 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 | 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 | 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 | 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 | Free | Free | Free | Free | Free | Free |


| Tariff line | Description | Base rate | Category | Note | 1 st year | ${ }^{2 n d y}$ year | 3rdy year | 4ith year | Sth year | 6thy year | 7h year | 8th year | 9th year | 10 ht year | 11th year | 12th year | 13th year | 14th year | 15th year | 16 th 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 | Free | Free | Free | Free | Free | Free |
| 2005.20 | Potates |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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\% | ${ }^{\text {B5 }}$ |  | 6.0\% | 4.0\% | 2.0\% | Free | Free | Free | Free | Free | Free | 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 | Frec |
| 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 | 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 | в 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 |
|  | (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 | Free | Free | Free | Free | Free | Free |
|  | Beans (Vigra spp., Phaseohus spp.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2005.51 | Beans, shelled |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200551.110 | (1) In airtight containers, contaning tomato puree or other kind of tomato preparation and ${ }_{\text {fat }}^{\text {meat of swine, lard or other pig }}$ fat $\qquad$ | 14.0\% | ${ }^{\text {B7 }}$ |  | 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 | 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 | 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 | Free | Free | Free | Free | Free | Free |
| 2005.80 | Sweet corn (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 | 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 | 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 | Free | Free | Free | Free | Free | Free |
| 2005.99 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | 2nd year | 3rdy year | 4th year | Sthy yar | 6thy year | 7 lhyear | 8th y yar | 9th year | 10 h year | 11thy year | 12th year | 13lh year | 14th year | 15thyear | 16 lh year | 17thyear | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (1) Leguminous vegetables (podded out) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200599.111 | A In airtight containers, containing tomato puréc or other kind of mato 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 | 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 | 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 | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200599.220 | (2) Leguminous vegetables (podded out) | 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 |
| 20.06  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2006.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200600.010 | 1 Marons glacé | 12.6\% | в10 |  | 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 | Free | Free | Free | Free | Free | Free |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut puré 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\% | в10 |  | 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 Jans, 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 | 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 | 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 | Free | Free | Free | Free | Free | Free |
|  | 2 Fruit pure 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 | Free | Free | Free | Free | Free | Free |
| 2007.99 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Jams and fruit jellies |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200799.119 | - Fruit jellics | 16.8\% | B5 |  | 8.4\% | 5.6\% | 2.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200799.211 | - Fuit puree and fruit pastes | 34.0\% | B7 |  | 21.3\% | 17.\% | 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 | Free | Free | Free | Free | Free | Free |


| Tariff line | Dessription | Base rate | Category | Note | 1 1st year | 2nd year | 3 crdy year | 4ith year | 5th year | 6it year | 7h year | 8th year | 9th year | 10 h year | 11 th year | 12th year | 1314 year | 14th y yar | 15thy yar | 16 li year | 17thyear | 181/ 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 | 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 swectening matter or spinit, 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 | Free | Free | Free | Free | Free | Free |
| 208811.120 | (2) Other | 23.8\% | B5 |  | 11.9\% | 7.9\% | 4.0\% | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 208811.210 | (1) Peanut butter | 10.0\% | B5 |  | 5.0\% | 3.3\% | 1.7\% | Free | Free | Free | Free | Free | Free | Frre | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Roasted ground-nuts |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200811.291 | -Unshelled | 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 |
| 200811.292 | -Other | 21.3\% | ${ }^{\text {B7 }}$ |  | 13.3\% | 10.7\% | 8.0\% | 5.3\% | 2.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200811.299 | - Other | 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 |
| 2008.19 | Other, including mixtures |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A Cashew nuts and other roasted nuts |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20819.191 | -Cashew nuts | 11.0\% | B5 |  | 5.5\% | 3.7\% | 1.8\% | Free | Free | Free | Free | Free | Free | 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 | Free | Free | Free | Free | Free | Free |
|  | B Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200819.193 | - Chestruts (in airtigh containers not more than 10 kg each including container) not roasted | 16.8\% | ${ }^{\text {B7 }}$ |  | 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 | Frec | Free | Free | Free | Free | Free | Frec |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | C Coconuts, Brazil nuts, paradise nuts, hazel nuts (Corylus spp.), cashew nuts and gingko 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 | 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 | Free | Free | Free | Free | Free | Free |
| 2008.20 | Pineapples |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1 lstyar | 2nd year | 3rdy year | 4il year | Sth year | 6th year | 7 lt year | 8th year | 9th year | 10th year | 11th year | 124h year | 1314 year | 14th year | 15th year | 16 hly year | 17th year | 18th year | As from |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 208820.111 | - Concerning pincapples in this subheading 1-(1) and 2-(1), for the quantity within the limits of a tariff 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 <br> 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 wheme domestic production 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") referred to as "the Pooled Quota"). |  | Xq2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20882.119 | -Other | 33 yenkg | R15 |  | 30.53 yenkg | 29.70 yenkg | 28.88 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yen/kg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yen/kg | 28.05 yenkg | 28.05 yenkg 2 | 28.05 yenkg | 28.05 yenkg |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200820.191 | A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed | 25.5\% | в10 |  | 18.5\% | 16.2\% | 13.\% | 11.6\% | 9.3\% | 7.0\% | 4.6\% | 2.3\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 20882.199 | B Other | 46.8\% | B10 |  | 34.0\% | 29.8\% | 25.5\% | 21.3\% | 17.0\% | 12.8\% | 8.5\% | 4.3\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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" |  | X92 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20082.219 | -Other | 33 yenkg | R15 |  | 30.53 yenkg | 29.70 yenkg | 28.88 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg 2 | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg | 28.05 yenkg 2 | 28.05 yenkg | 28.05 yenkg 2 | 28.05 yen/kg | 28.05 yenkg |
| 200820.290 | (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 |
| 2088.30 | 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 | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200830.190 | (2) Other | 23.8\% | B5 |  | 11.\% | 7.9\% | 4.0\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 208830.210 | (1) In pulp form | 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 |
| 200830.290 | (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 |
| 2008.40 | Pears |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) In pulp form |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200840.111 | A In aitight containers | 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 |
| 200840.119 | B Other | 21.0\% | B5 |  | 10.5\% | 7.0\% | 3.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1st year | 2nd year | 3rd year | 4ily year | Sth year | 6thy year | 7thy year | 8tit year | 9th year | 10 th year | 11 th year | 12 h year | 13 liy year | 14th year | 15thyear | 16 hly yar | 17thyear | 1817 year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 200840.191 | A In airitight containers | 10.8\% | B5 |  | 5.4\% | 3.6\% | 1.8\% | Free | Free | Free | Free | Free | Free | 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 | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) In pulp form |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200840.211 | A In airitight containers | 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 |
| 200840.219 | B 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 |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200840.291 | A In airight 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 | 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 | 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 | 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 | 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 | Free | Free | Free | Free | Free | Free |
| 2008.60 | Cherries |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20880.110 | (1) In pulp form | 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 |
| 200860.190 | (2) 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 |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200860.210 | (1) In pulp form | 12.0\% | ${ }^{\text {B5 }}$ |  | 6.0\% | 4.0\% | 2.0\% | Free | Free | Free | Free | Free | Free | Fre | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 208860.290 | (2) 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 |
| 2008.70 | Peaches, including neclarines |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) In pulp form |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200870.111 | A In aritigh containers | 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 |
| 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 aitight containers |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200870.192 | (b) Other | 8.0\% | B5 |  | 4.0\% | 2.7\% | 1.3\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 208870.199 | B Other | 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 |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) In pulp form |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200870.211 | A In airitight containers | 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 |
| 200870.219 | B 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 |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200870.299 | B Other | 9.6\% | Bs |  | 4.8\% | 3.2\% | 1.6\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.80 | Strawberies |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1st year | 2nd year | 3rdy year | 4thyear | Sth year | 6th year | 7 thyear | 8th year | 9th year | 10 h year | 11 lth year | 12th year | 1314y year | 14th year | 15th year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | 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 | 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 | 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 | 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 | Free | Free | Free | Free | Free | Free |
| 2008.93 | Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis idaea) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200893.110 | (1) In pulp form | 29.8\% | B10 |  | 21.7\% | 19.0\% | 16.3\% | 13.5\% | 10.8\% | 8.1\% | 5.4\% | 2.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200893.210 | (1) In pulp form | 21.3\% | B5 |  | 10.7\% | 7.1\% | 3.6\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 | 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 | в Other | 23.8\% | B5 |  | 11.\% | 7.9\% | 4.0\% | Free | Free | Free | Free | Free | Free | 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 | 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 | Free | Free | Free | Free | Free | Free |
|  | 2 Ohler |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (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 | Free | Free | Free | Free | Free | Free |
|  | (b) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 208899.227 | - 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 |
|  | в Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | 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 | Free | Free | Free | Free | Free | Free |


| Tariff line | Dessription | Base rate | Category | Note | 1 lst y yar | 2 ndy year | 3 rdy year | 4th year | Sth year | 6ih year | 7 lh year | 8 8th year | 9th year | 10 th year | 11 th year | 124h year | 13 lih year | 14thy year | 15 th year | 16 h year | 177h year | 1817 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.\% | B10 |  | 18.5\% | 16.2\% | 13.\% | 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 | $\left.\begin{array}{\|c} 29.8 \% \text { or } 23 \\ \text { yhinkegerer is } \\ \text { the greater } \end{array} \right\rvert\,$ | B10 |  |  |  |  |  | $\left\lvert\, \begin{gathered} 10.8 \% \text { or } \\ \begin{array}{c} 8.36 \text { yen/kg, } \\ \text { whichever is } \\ \text { the greater } \end{array} \\ \hline \end{gathered}\right.$ | $\left\|\begin{array}{c} 8.1 \% \text { or } 6.27 \\ \text { yenkg } \\ \text { whicker is } \\ \text { the greater } \end{array}\right\|$ | $s \left\lvert\, \begin{gathered} 5.4 \% \text { or } 4.18 \\ \text { yhenkekger is } \\ \text { whe greater } \end{gathered}\right.$ | $8\left\|\begin{array}{c} 2.7 \% \text { or } 2.09 \\ \text { yen } k g \\ \text { whichecris is } \\ \text { the greater } \end{array}\right\|$ | 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\% | Bs |  | 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 weigh of sucrose, naturally and artificially contained | 25.5\% | B10 |  | 18.5\% | 16.2\% | 13.\% | 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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhichever } \\ \text { wher is } \\ \text { the greater } \end{array}\right\|$ | B10 |  | $21.7 \%$ or16.73 <br> yenkg. <br> whichever is <br> the greater | $19.0 \%$ or 14.64 yenkg. whichever is the grater | $16.3 \%$ or 12.55 yenkg whicheere is the greater | $13.5 \%$ or 10.45 yenkg. whichever is the greater | $\left.\begin{array}{\|c\|} 10.8 \% \text { or } \\ 8.36 \text { yen } / \mathrm{kg}, \\ \text { whichecris } \\ \text { the greater } \end{array} \right\rvert\,$ | $=\begin{gathered} 8.1 \% \text { or } 6.27 \\ \text { yhenkg. } / 27 \\ \text { the great is } \\ \text { the greater } \end{gathered}$ | $8 \begin{gathered} 5.4 \% \text { or } 4.18 \\ \text { yenkg. } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $8 \left\lvert\, \begin{gathered} 8.7 \% \text { or } 2.09 \\ \text { yhenkg. } \\ \text { whichever is } \\ \text { the greater } \end{gathered}\right.$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200912.210 | (1) Not more than $10 \%$ by weight of sucrose | 213\% | B10 |  | 15.5\% | 13.6\% | 11.6\% | 9.7\% | 7.7\% | 5.8\% | 3.9\% | 1.9\% | Free | Free | Free | Free | Frec | Frec | Free | Free | Frec | 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 | Frec | 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\% | в10 |  | 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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhinhever is } \\ \text { the greater } \end{array}\right\|$ | B10 |  | $21.7 \%$ or y6.73 yhenkg, whichever is the greater | $19.0 \%$ or <br> 14.64 <br> yhicheverer is <br> the greater | $16.3 \%$ or 12.55 yhenkg $/ 2$ whicherer is the greater | $13.5 \%$ or <br> 10.45 <br> yenkg $k g$ <br> whicherer is <br> the greater | $\left\|\begin{array}{c} 10.8 \% \text { or } \\ 8.36 \text { yenkg, } \\ \text { whichever is } \\ \text { the greater } \end{array}\right\|$ | $\left\|\begin{array}{c} 8.1 \% \text { or } 6.27 \\ \text { yenkg } \\ \text { whichere is } \\ \text { the greater } \end{array}\right\|$ | $8 \begin{gathered} 5.4 \% \text { or } 4.18 \\ \text { yhenkgenger is } \\ \text { whicherreater } \end{gathered}$ | $8 \begin{aligned} & 8.7 \% \text { or } 2.09 \\ & \mathrm{~s} \\ & \mathrm{~s} \\ & \text { whenkg } / \mathrm{g} \\ & \text { whecer is } \\ & \text { the greater } \end{aligned}$ | 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 | 1 st y yar | 2 ndy year | 3rdyear | 4th year | Sthy yar | 6th year | 7 lh year | 8th year | 9th year | 10 th year | 11th year | 12th year | 13 lt year | 14thy year | 15 th year | 16 h year | 17th year | 1817 year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 | Frec | Frec | Free | Frec | Free | Free | Free | Frec | Frec | Free | Frec | Frec | Free |
| 200921.190 | (2) Other | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhinheverer is } \\ \text { the reater } \end{array}\right\|$ | B7 |  |  |  | $\left\lvert\, \begin{gathered} 11.2 \% \text { or } \\ 8.6 \text { yen/kg, } \\ \text { whichever is } \\ \text { the greater } \end{gathered}\right.$ | $\begin{gathered} 7.5 \% \text { or } 5.75 \\ \text { yhichkever is } \\ \text { the greater } \end{gathered}$ | $=\begin{gathered} 3.7 \% \text { or } 2.88 \\ \text { yhichkever is } \\ \text { the greater } \end{gathered}$ | 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\% | B7 |  | 11.\% | 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\% | B7 |  | 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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhinhever } \\ \text { wher is } \\ \text { the greater } \end{array}\right\|$ | B7 |  | $18.6 \%$ or <br> 14.38 <br> yenkg <br> whichever is <br> the greater | $14.9 \%$ or 11.50 yenkg whichever is the greater | $\left\lvert\, \begin{gathered} 81.2 \% \text { or } \\ \begin{array}{c} 8.3 \text { yenkg, } \\ \text { whichever is } \\ \text { the greater } \end{array} \end{gathered}\right.$ | $\left\|\begin{array}{c} 7.5 \% \text { or } 5.75 \\ \text { yhichkger } \\ \text { whe greater } \end{array}\right\|$ | $5 \begin{gathered} 3.7 \% \text { or } 2.88 \\ \text { yhenkg } \\ \text { whicere is } \\ \text { the greater } \end{gathered}$ | 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\% | ${ }^{\text {B7 }}$ |  | 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 fuit |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhichleverer is } \\ \text { the greater } \end{array}\right\|$ | B10 |  | $\left.\begin{array}{\|c\|} 21.7 \% \text { or } \\ 16.73 \\ \text { yenkg, } \\ \text { whichever is } \\ \text { the greater } \end{array} \right\rvert\,$ | $19.0 \%$ oryenkg <br> whichever is <br> the greater | $16.3 \%$ or 12.55 yenke whichever is the greater | $13.5 \%$ or10.45 <br> y.nkg $k$ ger is <br> the greaterthe | $\left\lvert\, \begin{array}{c\|} 10.8 \% \text { or } \\ \begin{array}{c} 8.36 \text { yenkg } / \mathrm{kg} \\ \text { whichever is } \\ \text { the greater } \end{array} \\ \hline \end{array}\right.$ |  | $\left\lvert\, \begin{gathered} 5.4 \% \text { or } 4.18 \\ \text { yenkg } k g \\ \text { whicherer is } \\ \text { the greater } \end{gathered}\right.$ | $\left\lvert\, \begin{gathered} 2.7 \% \text { or } 2.09 \\ \text { yhnkg. } \\ \text { whicerer is } \\ \text { the greater } \end{gathered}\right.$ | Free | Free | Free | Fre | Free | Free | Free | Free | Frec | 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\% | Bs |  | 11.5\% | 7.7\% | 3.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |


| Tariff line | Desscription | Base rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4ili year | Sth year | 6th year | 7 lt year | 8th year | 9th year | 10 h year | 11th yar | 12th year | 13 lly year | 14th year | 15thy year | 16 hil year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 200939.190 | (2) Other |  | B10 |  |  |  |  |  |  | $\begin{gathered} 8.1 \% \text { or } 6.27 \\ \text { yenkgk } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $\begin{array}{\|c} 5.4 \% \text { or } 4.18 \\ \text { yenkg } \\ \text { whicker is } \\ \text { the greater } \end{array}$ | $3 \begin{gathered} 2.7 \% \text { or } 2.09 \\ \text { yenk } k \text { ge } \\ \text { whicher is } \\ \text { te greater } \end{gathered}$ | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Not more than $10 \%$ by weight of sucrose |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200339.219 | C Other | 19.1\% | ${ }^{\text {B5 }}$ |  | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 209941.110 | (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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { whinkger } \\ \text { whicher is } \\ \text { treater } \end{array}\right\|$ | B10 |  |  |  |  |  | $\left\|\begin{array}{c} 10.8 \% \text { or } \\ 8.36 \text { yen } / \mathrm{kg}, \\ \text { whihever is } \\ \text { the greater } \end{array}\right\|$ | $\begin{gathered} 8.1 \% \text { or } 6.27 \\ \text { yen } 6 \mathrm{~kg} \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $\begin{array}{\|c} 5.4 \% \text { or } 4.18 \\ \text { yenkg } \\ \text { shicker is } \\ \text { the grater } \end{array}$ | $\left.\begin{array}{\|c\|c} 2.7 \% \text { or } 2.09 \\ \text { yen } \mathrm{kg} \\ \text { whichever is } \\ \text { the greater } \end{array} \right\rvert\,$ | 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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhicheveer is } \\ \text { the greater } \end{array}\right\|$ | B10 |  | $\underset{\substack{21.7 \% \text { or } \\ \text { yen } \\ \text { yeng. } \\ \text { whichever is } \\ \text { the greater }}}{ }$ | $19.0 \%$ or 14.64 yenkg. whichever is the greater | $16.3 \%$ or 12.55 yenkg whichecer is the greater | $13.5 \%$ or 10.45 yenkg whichever is the greater | $\left\lvert\, \begin{gathered} 10.8 \% \text { or } \\ \left.\begin{array}{c} 8.36 \text { yenkg } \mathrm{kg} \\ \text { whicherer is } \\ \text { the greater } \end{array} \right\rvert\, \end{gathered}\right.$ | $\left.\begin{gathered} 8.1 \% \text { or } 6.27 \\ \text { yhenkg } / 2 \\ \text { whicher is } \\ \text { the greater } \end{gathered} \right\rvert\,$ | $=\begin{gathered} 5.4 \% \text { or } 4.18 \\ \text { yhenkg. } \\ \text { whicher is } \\ \text { the greater } \end{gathered}$ | $2.7 \%$ or 2.09 yen $/ \mathrm{kg}$, whichere is the greater | 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.\% | 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 | Dessription | Basc rate | Category | Note | 1 lst yar | 2nd year | 3 drdy year | 4th year | Sth year | 6th year | 7 lt y yar | 8th year | 9th year | 10 th year | 11th year | 12th year | 13 lly year | 14th y year | 15thy year | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 200961.190 | (2) Other |  | B5 |  |  | $\left.\begin{array}{\|c} 9.9 \% \text { or } 7.67 \\ \text { whichkeger is } \\ \text { whe greater } \end{array} \right\rvert\,$ | $\begin{gathered} 5.0 \% \text { or } 3.83 \\ \text { yhichengerg is } \\ \text { the greater } \end{gathered}$ | Free | Free | Free | Free | Free | Free | Free | Frec | 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 | $\left.\begin{array}{\|c\|c} 29.8 \% \text { on } 23 \\ \text { yhinkger } \\ \text { whicher is is } \\ \text { the reater } \end{array} \right\rvert\,$ | B10 |  |  |  |  |  | $\left.\begin{gathered} 10.8 \% \text { or } \\ 8.36 \text { yenkg, } \\ \text { whichever is } \\ \text { the greater } \end{gathered} \right\rvert\,$ | $\begin{gathered} 8.1 \% \text { or } 6.27 \\ \text { yenkg, } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | $\begin{gathered} 5.4 \% \text { or } 4.18 \\ \text { yhichengere is } \\ \text { the greater } \end{gathered}$ | $2.7 \%$ or 2.09 yhenkg, 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 | $\left\|\begin{array}{c} 34.0 \% \text { or } 23 \\ \text { ywinhever is } \\ \text { whe greater } \end{array}\right\|$ | B10 |  |  |  | $\square$ |  | $12.4 \%$ or <br> $\begin{array}{c}8.3 \text { yenkg, } \\ \text { whichever is } \\ \text { the greater }\end{array}$ | $\left\|\begin{array}{c} 9.3 \% \text { or } 6.27 \\ \text { yhingever is } \\ \text { the greater } \end{array}\right\|$ | $\left\lvert\, \begin{gathered} 6.2 \% \text { or } 4.18 \\ \text { yhicheveer is } \\ \text { the greater } \end{gathered}\right.$ | $\left\{\begin{array}{c} 3.1 \% \text { or } 2.09 \\ \text { yhich/kgerer is } \\ \text { the greater } \end{array}\right.$ | 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 | Frre | Free | Free | Free | Free | Free | Free |
| 200979.190 | (2) Other | $34.0 \%$ or 23 yen $/ \mathrm{kg}$, whichever is the greater | B10 |  |  |  |  |  | $\begin{gathered} 12.4 \% \text { or } \\ 8.36 \text { yenkg } k, \\ \text { whichever is } \\ \text { the greater } \end{gathered},$ | $\left\|\begin{array}{c} 9.3 \% \text { or } 6.27 \\ \text { yhenkg. } \mathrm{kg}, \\ \text { whicher is } \\ \text { the greater } \end{array}\right\|$ | $\left\lvert\, \begin{gathered} 6.2 \% \text { or } 4.18 \\ \text { yenkg. } / 2 \\ \text { whichever is } \\ \text { the greater } \end{gathered}\right.$ | $\left\{\begin{array}{c} \text { 3. } 1 \% \text { or } 2.09 \\ \text { yhenkg } / 2, \\ \text { whichever is } \\ \text { the greater } \end{array}\right.$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200979.210 | (1) Not more than $10 \%$ by weight of sucrose | 19.1\% | ${ }^{\text {B7 }}$ |  | 11.9\% | 9.6\% | 7.2\% | 4.8\% | 2.4\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200979.290 | (2) Other | 29.8\% | в7 |  | 18.6\% | 14.9\% | 11.2\% | 7.5\% | 3.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Juice of any other single fruit or vegetable |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2009.81 | Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitisidaea) juice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7 lh year | 8th year | 9thy year | 10 th year | 11th year | 124h year | 13 li year | 14th y year | 15th year | 16 lh year | 17th year | 18 lh year | $\begin{aligned} & \text { As sifom } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 | Frec | Free |
| 200981.190 | (2) Other | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhichlover is } \\ \text { whe greater } \\ \text { the } \end{array}\right\|$ | B5 |  |  | $\left.\begin{gathered} 9.9 \% \text { or } 7.67 \\ \text { whinkerer is } \\ \text { whe ereater } \end{gathered} \right\rvert\,$ | $\left\|\begin{array}{c} 5.0 \% \text { or } 3.83 \\ \text { yenkg } \\ \text { whichere is } \\ \text { the greater } \end{array}\right\|$ | 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\% | B5 |  | 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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhichl/kever is } \\ \text { the greater } \end{array}\right\|$ | B5 |  |  | $\left\lvert\, \begin{gathered} 9.9 \% \text { or } 7.67 \\ \text { yhichkever is } \\ \text { the greater } \end{gathered}\right.$ | $\left\|\begin{array}{c} 5.0 \% \text { or } 3.83 \\ \text { yenkenker is } \\ \text { whe greater } \end{array}\right\|$ | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 209889.122 | - 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 |
| 209889.129 | 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 airitight 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\% | B3 |  | 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) Conlaining 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 | $\begin{gathered} 29.8 \% \text { or } 23 \\ \text { yenkg. } \\ \text { whichever is } \\ \text { the greater } \end{gathered}$ | B10 |  |  | $\square$ |  |  | $10.8 \%$ or 8.36 yen $/ \mathrm{kg}$ whichever is the greater | $s\left\|\begin{array}{c} 8.1 \% \text { or } 6.27 \\ \text { yhenkgenger is } \\ \text { whe greater } \end{array}\right\|$ | $\left\|\begin{array}{c} 5.4 \% \text { or } 4.18 \\ \text { yhenkg } k g \\ \text { whicher is } \\ \text { the greater } \end{array}\right\|$ | $2.7 \%$ or 2.09 yenkg whicever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rd year | 4th year | Sth year | 6th year | 7 lh year | 8th y yar | 9th year | 10 th year | 11th year | 12th year | 13 lth year | 14thy yar | 15thy yar | 16 h year | 17th year | 1817 year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200990.121 | A Not more than $10 \%$ by weight of sucrose | 19.1\% | B5 |  | 9.6\% | 6.4\% | 3.2\% | Free | Frec | Free | Free | Frec | Frec | Frec | Frec | Free | Free | Frec | Frec | Frec | Fre | Frec | Frec |
| 200990.129 | B 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 |
|  | 3 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200990.910 | (1) Containing added sugar | 13.4\% | B3 |  | 3.4\% | Free | Frec | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Chapter 21 Miscellancous edible preparations |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these 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) Conttaiming added sugar | 24.0\% | PIC | PIC-5 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | 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\% | ${ }^{\text {R6 }}$ |  | 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 |  | x | 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 |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Less than $50 \%$ by weight of sucrose |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210112.241 | - Those, the largest single ingeedient 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\% | Fre | 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 | 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 | Free | Free | Free | Free | Free | Free |


| Tariff line | Dessription | Basc rate | Category | Note | 1 1sty yar | 2 ndy year | 3rd year | 4th year | Sthy year | 6thy year | 7th year | 8 8thyear | 9th year | 10 h year | 11th year | 12th year | 13th year | 14th year | 15 th year | 16 hly year | 17th year | 18thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 mate |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Not less than $30 \%$ of natural milk constituents by weight, calculated on the dry matter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A Of a milkfat content, by weight, not exceeding $30 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210120.231 | - For "the Pooled Quota of other milk products" | 25.0\% | R18 |  | 23.8\% | 23.3\% | 22.9\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% | 22.5\% |
| 210120.232 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210120.236 | - For "the Pooled Quota of other milk producls" | 25.0\% | R6 |  | 18.8\% | 16.7\% | 14.6\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% | 12.5\% |
| 210120.237 | - Other |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Less than $50 \%$ by weight of sucrose |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210120.241 | - Those, the largest single ingredient of which is sugar by weight | 21.0\% | в10 |  | 15.3\% | 13.4\% | 11.5\% | 9.5\% | 7.6\% | 5.7\% | 3.8\% | 1.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Fre | 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 | Fre | Free | Free |
| 210120.246 | (b) Other | 29.8\% | PIC | PIC-5 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | 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 | 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 | Free | Free | Free | Free | Free | Free |
| 2103.20 | Tomato ketchup and other tomato saces |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210320.010 | 1 Tomato ketchup | 21.3\% | в10 |  | 15.5\% | 13.6\% | 11.6\% | 9.7\% | 7.7\% | 5.8\% | 3.9\% | 1.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Fre | Free | Free |
| 210320.090 | 2 Other tomato sauces | 17.0\% | в10 |  | 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 | Free | Free | Free | Free | Free | Free |
| 2103.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Suuces |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210390.110 | (1) Mayonnaise | 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 |
| 210390.120 | (2) French dressings and salad dressings | 10.5\% | ${ }^{\text {B5 }}$ |  | 5.3\% | 3.5\% | 1.8\% | Free | Free | Free | Free | Free | Free | 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 | 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 | Dessription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rd year | 4th year | Sthy year | 6th year | 7th year | 8th y yar | 9th year | 10 h year | 11th year | 12 th year | 13 lt year | 14th year | 15th year | 16 h year | 17th year | 1817 year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1 Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Less than $50 \%$ by weight of surrose |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - 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 | - Iee 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, 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 500 g each excluding container |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For "the Pooled Quota of other milk products" |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210610.120 | --Preparation of vegctable 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\% | ${ }^{\text {R6 } 6}$ |  | 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 |  | x | 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 | 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 | 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 | Free | Free | Free | Free | Free | Free |



| Tariff line | Description | Base rate | Category | Note | 1 sty year | 2 ndy year | 3rdy year | 4th year | Sthy yar | 6thy year | 7 lhyear | 8ity year | 9th year | 1 10th year | 11th year | 12th year | 13 liy year | 14thy year | 15 th year | 16 th year | 177h year | 18 lly year | $\begin{aligned} & \text { st from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 210690.517 | - Imported by Japanese Govermment 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 cerrification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order conceming rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.518 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Containing more than $30 \%$ by weight of wheat including triticale |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.214 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{aligned} & \text { - For the tariff rate quota in } \\ & \text { Japan's Schedule to the WTO } \\ & \text { Agreement } \end{aligned}$ |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  | PIC | PIC-1 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |


| Tariff line | Desscription | Base rate | Category | Note | 1 1sty yar | 2 ndy year | 3rdy year | 4th year | Sth year | 6ih year | 7 lh year | 8th year | 9th year | 10 h year | 11th year | 12th year | 13 lh year | 14thy year | 15th year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 210690.215 | -Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) Containing more than $30 \%$ by weight of barley |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.216 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{aligned} & \text { - For the tariff rate quota in } \\ & \text { Japan's Schedule to the WTO } \\ & \text { Agreement } \end{aligned}$ |  | xql |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other | $25.0 \%$ Subject to an $\underset{\text { import }}{\text { mark-up in }}$ accordance Schedule to the weement | PIC | PIC-4 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |


| Tariff line | Dessription | Base rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4ili year | Sth year | 6th year | 7 lh year | 8th year | 9th year | 10 h year | 11thy yar | 12 h year | 13 lly year | 14th year | 15th year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 210690.219 | - Other |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A Sugar syrup, containing added flavouring or colouring matter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.221 | - Of sugar centrifigal |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.229 | - Other | $\underset{y}{29.8 \%}$ yenkg 23 whichever is the greater | B10 |  |  |  | $\square$ |  | $8.3 \%$ or <br> $\begin{array}{c}8.36 \text { yenkg } k g, \\ \text { whichever is } \\ \text { the greater }\end{array}$ | $8.1 \%$ or 6.27 yhinghever is the greater | $\left\lvert\, \begin{gathered} 5.4 \% \text { or } 4.18 \\ \text { yhich/kgerer is } \\ \text { the greater } \end{gathered}\right.$ |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 | cKonnyaku | 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 of higher than $0.5 \% \mathrm{vol}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.246 | (a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than $1 \%$ vol |  | B5 |  | $14.9 \%$ or 11.50 yenkg, whichever is the ereater | $\left\|\begin{array}{l} 9.9 \% \text { or } 7.67 \\ \text { yhenkg } \\ \text { whicker is } \\ \text { the greater } \end{array}\right\|$ | $\left.\begin{array}{\|l\|l\|} \hline 5.0 \% \text { orn } 3.83 \\ \text { s. } \\ \text { whenkegker is } \\ \text { the greater } \end{array} \right\rvert\,$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | EOther |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Containing added sugar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Bases for beverage, containing Panax ginseng or its extrac |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Dessription | Base rate | Category | Note | 1sty yar | ${ }^{2 n d y}$ year | 3rdy year | 4th year | Sth year | 6 6th year | 7 lthear | 8th year | 9th year | 10 ht year | 11 th year | 12 th year | 13 thy year | 14tit year | 15 thy year | 16 hli year | 17th year | 18 lh year | $\begin{aligned} & \hline \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 210690.269 | - 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 |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Less than 50\% by weight of sucrose |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Those, the largest single ingredient of which is sugar by weight weight |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.271 | - Containing <br> lactose, milk protein <br> or milkfat | 28.0\% | PIC | PIC-S | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| 210690.272 | $\begin{array}{l\|l} \hline \text { - Other } \\ \hline \end{array}$ | 25.5\% | PIC | PIC-S | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | Pri | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| 210690.273 | - Those the largest single ingredient of which is procts specified in subheading 1212.21 by weight | 28.0\% | xb |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.279 | - Other | 23.8\% | B10 |  | 17.3\% | 15.1\% | 13.0\% | 10.8\% | 8.7\% | 6.5\% | 4.3\% | 2.2\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.281 | I Put up in containers for retail sale, not more than 500 g container | 29.8\% | PIC | PIC-5 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| 210690.282 | II Containing not less than $85 \%$ by weight of sucrose excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification stipulated by a cabinet order as repacked in containers for retail sale, not more than 500 g including container after importation with no change in ingredients, or those exceeding 257 $\mathrm{yen} / \mathrm{kg}$ in value futy | 76.50 yenkg | PIC | PIC-7 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
|  | III Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessripion | Base rate | Categry | Note | 1 1st year | ${ }^{2 n d y}$ year | 3rdy year | 4th year | 5th year | 6th year | 7 lth year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th y yar | 15 th year | 16th year | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.283 | - Put up in containers sale, not more than 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 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
|  | (II) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.510 | - Those the laragest singe ingredient of ofhich is soriol by weigh execept for 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 |
| 210690.590 | - Other | 29.8\% | PIC | PIC-6 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | 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 |  | x | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Bases for beverage, nonalcoholic |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.293 | Other | 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 |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | I Food supplement with a basis of vitamins or hydrolysed vegetable protein |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.296 | $\begin{aligned} & \substack{\text { vegdralysed } \\ \text { proctaile }} \end{aligned}$ | 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 |
|  | II Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (II) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of specified in subheading 1212.21 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 lstyar | 2 ndy yar | 3rdy year | 4th year | Sth year | 6th year | 7 th year | 8th year | 9th year | 10 h year | 11thy yar | 12th year | 13 lih year | 14th y year | 15thy yar | 16 y year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { Phth year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 210690.401 | --For into rectangular (including square), papeets more than $430 \mathrm{~cm}^{2}$ piece, excluding seasoned | 25.0\% | Xb |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 210690.298 | -- Other | 25.0\% | xb |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 nonalcoholic 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\% | B3 |  | 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 | Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2206.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 220600.100 | 1 Of an alcoholic strength by volume of less than $1 \%$ vol | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhinkekger } \\ \text { the is } \\ \text { the greater } \end{array}\right\|$ | B5 |  |  | $\left.=\begin{gathered} 9.9 \% \text { or } 7.67 \\ \text { yhinkgeverer is } \\ \text { the greater } \end{gathered} \right\rvert\,$ | $5.0 \%$ 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) Sake (Scishu and Dakushu) | 70.40 yen/ | B10 |  | 51.20 yen/ | $44.80 \mathrm{yen} /$ | 38.40 yen/ | 32.00 yen/ | 25.60 yen/ | 19.20 yen 1 | $12.80 \mathrm{yen} /$ | $6.40 \mathrm{ycn} /$ | Free | Frce | Free | Free | Frec | Free | Free | Frec | 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/ | B5 |  | 13.50 yen / | $9.00 \mathrm{yen} /$ | $4.50 \mathrm{yen} / \mathrm{l}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Frec | Free | Free |
|  | B Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1sty yar | 2nd year | 3rd year | 4th year | Sth year | 6th year | 7 lh year | 8th year | 9th year | 10 th year | 11 th year | 124t year | 131 l year | 14th year | 15thy yar | 16 li year | 17th year | 181/ y yar | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 220600.228 | - Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabine order as materials) | $42.40 \mathrm{yen} /$ | B10 |  | 30.84 yen/ | $26.98 \mathrm{yen} /$ | 23.13 yen/ | $19.27 \mathrm{yen} /$ | $15.42 \mathrm{yen} /$ | 11.56 yen/ | $7.71 \mathrm{yen} / \mathrm{l}$ | $3.85 \mathrm{yen} / 1$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 220600.229 | - Other | $42.40 \mathrm{yen} /$ | Bs |  | $21.20 \mathrm{yen} /$ | $14.13 \mathrm{yen} /$ | $7.07 \mathrm{yen} /$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 22.07 | Undenatured ethyl alcohol of an akoholic 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 1 | B10 |  | 27.71 yen/ | 24.25 yen/ | 20.78 yen | $17.32 \mathrm{yen} / 1$ | 13.85 yen/ | 10.39 yen/ | 6.93 yen / | 3.46 yen/ | 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 | $82.50 \mathrm{yen} /$ | B10 |  | 60.00 yen/ | 52.50 yen/ | 45.00 yen 1 | 37.50 yen/ | 30.00 yen/ | $22.50 \mathrm{yen} /$ | 15.00 yen/ | $7.50 \mathrm{yen} / \mathrm{l}$ | 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 sakke and white saké | 70.40 yen 1 | B10 |  | 51.20 yen/ | 44.80 yen/ | 38.40 yen/ | 32.00 yen/ | 25.60 yen/ | 19.20 yen 1 | 12.80 yen/ | $6.40 \mathrm{yen} / \mathrm{l}$ | 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 | $\left\|\begin{array}{c} 29.8 \% \text { or } 23 \\ \text { yhinhever is } \\ \text { the greater } \end{array}\right\|$ | ${ }^{\text {B5 }}$ |  |  | $\left.\begin{gathered} 9.9 \% \text { or } 7.67 \\ \text { yinkger ing } \\ \text { whe geverer } \\ \text { tie } \end{gathered} \right\rvert\,$ | $s \left\lvert\, \begin{gathered} 5.0 \% \text { or } 3.83 \\ \text { yen } 3 . k g \\ \text { whichever is } \\ \text { the greater } \end{gathered}\right.$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 220890.240 | (3) Other | 88 yen/1 | B10 |  | $64.00 \mathrm{yen} /$ | 56.00 yen/ | 48.00 yen/ | 40.00 yen/ | 32.00 yen/ | 24.00 yen/ | $16.00 \mathrm{yen} /$ | $8.00 \mathrm{yen} / \mathrm{l}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Chapter 23 Residues and waste from the food indus | sries, prepared | animal fodder |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 23.01 | Flours, meals and pellets, of meat or meat offal, of ish or of crustaccans, molluses or other aquatic invertebrates, unfit for human consumption; greaves |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 230110.000 | Flours, meals and pellets, of meat or meat offal; greaves |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 23.09 | Preparations of a kind used in animal feeding |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | 1 st y yar | 2nd year | 3 rdy year | 4th year | 5th year | 6 6th year | 7thyear | 8th year | 9th year | 10 h year | 11th year | 12th year | 1314 year | 14th year | 15thy year | 16 liy year | 17th year | 18th year | As from <br> 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 |  | B5 |  |  |  |  | Free | Free | Free | Free | Free | Free | 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 |  | B5 |  |  |  |  | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | In powders, meals, flakes, pellets, cube or similar forms, containing less than $5 \%$ by weight of sugars evaluated as sucrose, less than $20 \%$ by weight of free starch, less than crude protein, other than those be separable $10 \%$ or broken rice and flour or meal of rice taken together when determined by means of separating 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 | Free | Free | Free | Free | Free | Free |
|  | Chapter 24 Tobacco and manufactured tobacco sub | stiutes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Desscription | Base rate | Category | Note | 1sty yar | 2nd year | 3rd year | 4th year | Sth year | 6th year | 7 ll year | 8th year | 9th year | 10th year | 11th year | 12th year | 1314 year | 14thy year | 15thy year | 16 thear | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes, "homogeniscd" or "reconstituted" tobacco; tobacco extracts and essences |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Smoking tobacco, whether or not containing tobacco substitutes in any proportion |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 240311.000 | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 29.8\% | B10 |  | 21.7\% | 19.\% | 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.\% | 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 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -Heat-not-bum tobacco products | 3.4\% | B5 |  | 1.7\% | 1.1\% | 0.6\% | Free | Free | Free | Free | Froe | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | -Other | 3.4\% | в10 |  | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 25 Salt, sulphur, earths and stonc; plasteriu | materias, lin | e and ceme |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 freeflowing 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 man, or agglomerated, other than those in aqueous solution aqueous solution | 0.50 yen/kg | B10 |  | 0.36 yen/kg | $0.32 \mathrm{yen} / \mathrm{kg}$ | 0.27 yenkg | 0.23 yenkg | 0.18 yen/kg | 0.14 yen/kg | 0.09 yen/kg | 0.05 yenkg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | SECTION VI PRODUCTS OF THE CHEMICAL | R ALLIED | DUSTRIES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 29 Organic chemicals |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 29.05 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Other polyhydric alcohols |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 290544.000 | D-glucito (sortito) | 17.0\% | в10 | 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 $\begin{aligned} & \text { peroxyacids, their hal ogenated, sulphonated, } \\ & \text { nitrated or introsated derivatives }\end{aligned}$ nired of inosated denvaives |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 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 citicic 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 |


| Tariff line | Dessription | Base rate | Category | Note | 1sty yar | ${ }^{2 n d y}$ year | 3rdy year | 4th year | Sth year | 6th year | 7 lth year | 8th year | 9th year | 10 th year | 11th year | 12th year | 1314 year | 14thy year | 15th year | 16 th year | 17thyear | 18th year | As from <br> 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 citus 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 starchess, glues, enxymes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 35.03 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3503.00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surfaceworked or coloured) and gelatin derivatives; isinglass, other glues of animal origin, excluding casein glues of heading 55.01 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 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 | $\begin{array}{\|c\|} 21.3 \% \text { or } \\ 25.50 \text { ev } / \mathrm{kg} \\ \text { whichever is } \\ \text { the greater } \end{array}$ | B10 | s | $15.5 \%$ or <br> 18.55 <br> yenkg <br> whikheer is <br> the greater | $13.6 \%$ or 16.23 yenkg whichever is the greater | $11.6 \%$ or 13.91 yenkg whichever is the greater | $9.7 \%$ or <br> 11.59 <br> yenkg <br> whichever is <br> the greater | $\left\|\begin{array}{c} 7.7 \% \text { or } 9.27 \\ \text { yenkg } k g \\ \text { whicher is } \\ \text { the greater } \end{array}\right\|$ | $\left\|\begin{array}{c} 5.8 \% \text { or } 6.95 \\ \text { yenkg } k g \\ \text { whicker is } \\ \text { the greater } \end{array}\right\|$ | $\left\lvert\, \begin{gathered} 3.9 \% \text { or } 4.64 \\ \text { yhichenger is } \\ \text { the greater } \end{gathered}\right.$ | $=\begin{gathered} 1.9 \% \text { or } 2.32 \\ \text { yhinhenger is } \\ \text { the greater } \end{gathered}$ | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Frce |
| 350520.000 | Glues | $\begin{gathered} 21.3 \% \text { or } \\ \begin{array}{c} 25.50 \\ \text { whichenger } \\ \text { whi ever is } \\ \text { te grater } \end{array} \end{gathered}$ | B10 |  | $15.5 \%$ or 18.55 yenkg, whicheeve is the greater | $13.6 \%$ or 16.23 yenkg, whichever is the greater | $11.6 \%$ or 13.91 yenkg, whichever is the greater | $9.7 \%$ or11.59$y e n / \mathrm{kg}$,whichever isthe greater $\|$ | $\left\|\begin{array}{c} 7.7 \% \text { or } 9.27 \\ \text { yhenkg } k g \\ \text { whicher is } \\ \text { the grater } \end{array}\right\|$ | $7\left\|\begin{array}{c} 5.8 \% \text { or } 6.95 \\ \text { yenk } k g \\ \text { whinger is } \\ \text { the greater } \end{array}\right\|$ | $\begin{gathered} 3.9 \% \text { or } 4.64 \\ \text { yenkg } \\ \text { whicher is } \\ \text { the greater } \end{gathered}$ | $\begin{gathered} 1.9 \% \text { or } 2.32 \\ \text { yenkg } \\ \text { whinger is } \\ \text { whe greater } \end{gathered}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | SECTION VII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMLIAR CONTANERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 41 Raw hides and skins (other than furskins) and leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 41.01 | Raw hides and skins of bovine (including buffal) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4101.20 | Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Category | Note | ${ }^{1 s t y}$ yar | 2nd year | 3rdy year | 4ili year | Sth year | 6th year | 7h year | ${ }^{\text {8ith year }}$ | 9th year | 10 th year | 11th year | 122t year | 13thyear | 144h year | 15 th year | 16 lh year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 <br> Note: The tariff quota shall be calculated on the basis of $214,000 \mathrm{~m}^{2}$ on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) tanning process (including pre-ta which is reversible of $4101.20-2$, 4101.50-2, and 4101.90-2, tanned 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), 4104.49-1-(2) and 4104.49-2-(2) and leather of bovin 4104.49-2-(2) and leather of bovine (including buffalo) or equine animals o 4107.11-2-(2), 4107.12-2-(2), 4107.19-2(2), 4107.91-2-(2), 4107.92-2-(2) and 4107.99-2-(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category)"). |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Frec | Free | Free | Frec | Free | Free |
| 4101.90 | Other, including buts, bends and bellies |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Description | Base rate | Catgory | Note | 1st year | 2nd year | 3rdy year | 4th year | Sthy yar | 6thy year | 7 lhyear | 8thy year | 9th year | 10 h year | 11thy year | 12 th year | 13 liy year | 14 th year | 15th year | 16 th year | 177h year | 18 lly year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 410190.211 | -For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410190.212 | - Other | 12.0\% | B10 |  | 8.7\% | 7.5\% | 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 salled, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not excluded by Note 1 (b) or 1 (c) to this Chapter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4103.30 | Of swine |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410330.200 | 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 |
| 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 41041.211 | - For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | 1 1styear | 2 ndy year | 3rd year | 4il year | Sthy yar | 6th year | 7 lh year | 8th y yar | 9th year | 10 th year | 11 th year | 12th year | 13 lth year | 14th year | 15 th year | 16 th year | 17th year | 18 l y year | $\begin{aligned} & \text { As from } \\ & \text { ath year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 410419.211 | -For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410419.212 | -Other | 12.0\% | в10 |  | 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 dy state (crust) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4104.41 | Full grains, usplit, grain splits |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Tanned (including retanned) but not further prepared |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410441.121 | - For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 $2.6 \mathrm{~m}^{2}$, buffalo leather and roller leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | ${ }^{1 s t y y a r}$ | 2nd year | 3rdy year | 4th year | 5th year | 6 6th year | 7h year | 8thyear | 9th year | 10th year | 11th year | 12th year | 13lh year | 14thy year | 15th year | 16 lh year | 177h year | 18th year | As from |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 410441.211 | -For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import by relevant regulations which are effective at the time of import <br> Note: The tariff quota shall be calculated on the basis of $1,466,000 \mathrm{~m}^{2}$ on tanned or crust (including buf bovine animals of 4104 ) or equine 4104.49-2-(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-(1), 4107.92-2-(1), 4107.19-2-(1), 4107.99-2-(1) (hereinafter in this heading and heading 41.07 referred to as "the Pooled Quota (Second Category)"). |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410441.213 | -- For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Dessription | Base rate | Category | Note | 1 1sty yar | 2nd year | 3rdy year | 4th year | Sthyear | 6thyear | 7thyear | 8th year | 9th year | 10 h year | 11th year | 124. year | 13thy year | 14th year | 15th year | 16 li year | 17th year | 18th year | As from <br> 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4104.49 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Tanned (including retanned) but not further prepared |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410449.121 | - For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410499.212 | - 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 | Dessription | Base rate | Category | Note | 1 st y yar | 2nd year | 3rdy year | 4th year | Sthyear | 6 6th year | 7thyear | 8thy year | 9th year | 10 h year | 11th year | 12th year | 13thy year | 14th year | 15th year | 16 th year | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 410449.221 | - For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410499.222 | - 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 dy 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 impor and under the conditions set out by relevant regulations which are effective at the time of import <br> Note: The tariff quota shall be calculated on the basis of $1,070,000 \mathrm{~m}^{2}$ on tanned or crust hides and skins of sheep or lamb of $4105.30-1$, tanned or crust hides and skins of goat or kid of 4106.22-1, sheep or lamb skin leather of 4112.00-2-(1), and goats or kids skin leather of 4113.10-2-(1) (hereinafter in this subheading and subheadings $4106.22,4112.00$ and 4113.10 referred to as "the Pooled Quota"). |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 goals or kids |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.22 | In the dy state (crus) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Dyed or coloured |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rdy year | 4it year | Sth year | 6ih year | 7 lh year | 8th year | 9th year | 1 10th year | 11 th year | 12 th year | 13 lt year | 14 it year | 15th year | 16 th year | 174h year | 18 thy year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 410622.111 | -For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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\% | 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 |
| 4106.32 | In the dy state (crust) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410632.100 | 1 Dyed or coloured | 8.0\% | B8 |  | 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 Oher | 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 | Ofreptiles |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 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 dy 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 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Dyed, coloured, stamped or embossed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1sty yar | ${ }^{2 n d}$ year | 3rdy year | 4ih year | Sth year | 6th year | 7h year | 8th year | 9th year | 10th year | 11th year | 12th year | 13 lh year | 14th year | 15th year | 16 th year | 17th year | 18thy year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Dyed or coloured excluding whole bovine skin keather of $a$ unit surface arra not exceceding ${ }_{2}^{2.6 \mathrm{~m}^{2} \text {, and buffalo leather and }}$ moler leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410711.211 | -- For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410711.212 | -Other | 13.3\% | в10 |  | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410711.219 | -Other | 16.0\% | B10 |  | 11.6\% | 10.2\% | 8.7\% | 7.3\% | 5.8\% | 4.4\% | 2.9\% | 1.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410711.221 | - For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desscription | Base rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7 l year | 8th year | 9th year | 10 h year | 11thyear | 12th year | 131 l year | 14th year | 15th year | 16 li year | 17th year | 18 lh year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 whelo bovine skin ekatherof a unit surface area not excecding $2.6 \mathrm{~m}^{2}$ and buffalo leather and roller leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410712.211 | -- For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Frec | Free | Free | Free | Frec | Free | Fre |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410712.213 | -- For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Dessription | Basc rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4th year | Sth year | 6 6thyar | 7 7h year | ${ }^{\text {8ith year }}$ | 9th year | 10 h year | 11th year | 12th year | 13 lly year | 14th y year | 15thy yar | 16 y year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 410712.221 | - For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410712.222 | - Other | 12.0\% | B10 |  | 8.7\% | 7.5\% | 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\% | в10 |  | 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 |
|  | $2 \text { Oher }$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Dyed, coloured, stamped or embossed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410719.211 | - For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | 1 st y yar | ${ }^{2 n d y}$ year | 3rdy year | 4ith year | Sth year | 6thy year | 7thyear | 8th year | 9th year | 10 h year | 11th year | 12th year | 131 l year | 14th year | 15th year | 16 th year | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 410719.221 | - For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410719.222 | - Other | 12.0\% | B10 |  | 8.7\% | 7.6\% | 6.5\% | 5.5\% | 4.4\% | 3.3\% | 2.2\% | 1.1\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | Other, including sides |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4107.91 | Full grains, unsplit |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410791.100 | 1 Parchment-dressed | 6.0\% | B10 |  | 4.4\% | 3.8\% | 3.3\% | 2.7\% | 2.2\% | 1.6\% | 1.1\% | 0.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Ohler |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Dyed, coloured, stamped or embossed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Dyed or coloured, excluding buffalo leather and roller leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410791.211 | -- For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Dessription | Basc rate | Category | Note | 1 1sty yar | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7 7h year | ${ }^{\text {8ith year }}$ | 9th year | 10 h year | 11th year | 12th year | 13 lly year | 14th y year | 15th year | 16 th year | 17th year | 18th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 410791.213 | -- For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410791.222 | - Other | 12.0\% | B10 |  | 8.7\% | 7.5\% | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1sty year | 2nd year | 3rdy year | 4th year | 5thy yar | 6 6thyar | 7 thyear | 8thy year | 9th year | 10 h year | 11th year | 124. year | 13ih year | 14th y year | 15thy yar | 16 thear | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { Phth year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 410792.211 | - For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410792.212 | -Other | 13.3\% | B10 |  | 9.7\% | 8.5\% | 7.3\% | 6.0\% | 4.8\% | 3.6\% | 2.4\% | 1.2\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410792.213 | -- For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410792.219 | -Other | 16.0\% | B10 |  | 11.6\% | 10.2\% | 8.7\% | 7.3\% | 5.8\% | 4.4\% | 2.9\% | 1.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410792.221 | - For "the Pooled Quota (First Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410792.222 | - Other | 12.0\% | B10 |  | 8.7\% | 7.5\% | 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\% | в10 |  | 4.4\% | 3.8\% | 3.3\% | 2.7\% | 2.2\% | 1.5\% | 1.1\% | 0.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |


| Tariff line | Description | Base rate | Category | Note | 1 1styear | 2 ndy year | 3rd year | 4th year | Sthy year | 6thy year | 7th year | 8th y yar | 9th year | 10 th year | 11 th year | 12th year | 13 lth year | 14thy yar | 15thy yar | 16 h year | 17th year | 18 lh year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Dyed, coloured, stamped or embossed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 410799.211 | - For "the Pooled Quota (Second Category)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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)" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Dessription | Base rate | Category | Note | 1 1st year | ${ }^{2 n d y}$ year | 3rdy year | 4ith year | Sth year | 6thy year | 7thyear | 8th year | 9th year | 10 h year | 11th year | 12th year | 1314 year | 14th year | 15thy year | 16 th year | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 411200.211 | -For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 gats 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 41310.211 | -For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 411320.210 | (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 | Ofreptiles |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 411330.100 | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessaiption | Base rate | Category | Note | 1 st year | ${ }^{2 n d y}$ year | 3rd year | 4th year | Sth year | 6th year | 7h year | 8th year | 9th year | 10 h year | 11th year | 12th year | 13 liy year | 14th year | 15th year | 16 hil year | 17th year | 1817 year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (1) Dyed, coloured, stamped or embossed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A Of alligators, crocodiles or lizards |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 411330.211 | - Of alligators or croodiles | 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\% | в10 |  | 7.3\% | 6.4\% | 5.5\% | 4.5\% | 3.6\% | 2.7\% | 1.8\% | 0.9\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | B Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 411330.221 | - Of turtles and tortoise | 6.0\% | B8 |  | 4.0\% | 3.3\% | 2.7\% | 2.0\% | 1.3\% | 0.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Free | Frec |
| 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 cmbossed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Frec | Free | Frec | Frec | Free |
| 4114.20 | Patent leather and patent laminated leather; metallised leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 411420.010 | 1 Metalised 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 eather fibre, in slabs, sheets or strip, whether or ot 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 raticles, leather dust, powder and flour | 3.0\% | B8 |  | 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 Ariciles of leather, saddlery and hamess; travel goods, handbags and similar containers, ariciles of animal gut (other than silk-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 |


| Tariff line | Desscription | Base rate | Category | Note | ${ }^{1 s t y}$ yar | ${ }^{2 n d y}$ year | 3rd year | 4th year | Sth year | 6 6th year | 7th year | 8th year | 9th year | 10 h year | 11 th year | 12th year | 13thy year | 14th year | 15 th year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 42.02 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, toilet bags, rucksacks, hanes, cigarette-cases, wallets, purses, map-cases, tobacco-pouches, tool bags, sports bags, bottlecases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or 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, executivecases, 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, pearls, coral, elephants' tusks or Bekko, more than $6,000 \mathrm{yen}$ /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 semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than $6,000 \mathrm{yen}$ /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 stones, pearls, 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 | Dessription | Basc rate | Category | Note | 1 1sty yar | 2 ndy year | 3rd year | 4th year | Sthy yar | 6thy year | 7th year | 8 8thyear | 9th year | 10 h year | 11th year | 12th year | 13th year | 14th year | 15th year | 16 th year | 17th year | 181/ year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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, precious 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 |
| 420222.200 | 2 Oher | 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 Oher | 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 semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than $6,000 \mathrm{yen}$ /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 Ofler | 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 | Frec | Frec | Free | Free | Free | Free | Frec | 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 | Fre | 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 bonc, of tortoise-shell, of hom, of anters, of coral, of mothec-of-pcarl 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 | Dessription | Base rate | Category | Note | 1 st y yar | 2nd year | 3rd year | 4ily year | Sth year | 6 6thyear | 7thy year | 8th year | 9th year | 10 th year | 11th year | 12 h year | 1314 year | 14th year | 15thyear | 16 hly yar | 17thyear | 184h year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4203.10 | Articles of apparel |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 420310.100 | 1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants tusks or Bekko | 16.0\% | в10 |  | 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 inmmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko | 16.0\% | B10 |  | 11.6\% | 10.2\% | 8.7\% | 7.3\% | 5.8\% | 4.4\% | 2.9\% | 1.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 420321.210 | -In baseball | 12.5\% | B15 |  | 10.2\% | 9.4\% | 8.6\% | 7.8\% | 7.0\% | 6.3\% | 5.5\% | 4.7\% | 3.9\% | 3.1\% | 2.3\% | 1.6\% | 0.8\% | Free | Free | Free | Free | Free | Free |
| 420321.290 | -Other | 12.5\% | B15 |  | 10.2\% | 9.4\% | 8.6\% | 7.8\% | 7.0\% | 6.3\% | 5.5\% | 4.7\% | 3.9\% | 3.1\% | 2.3\% | 1.6\% | 0.8\% | Free | Free | Free | Free | Free | Free |
| 4203.29 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated semi-precious stones, pearls, coral, elephants' tusks or Bekko |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 420329.110 | -Of leather | 14.0\% | B10 |  | 10.2\% | 8.9\% | 7.6\% | 6.4\% | 5.1\% | 3.8\% | 2.5\% | 1.3\% | Free | Frre | Free | Free | Free | Free | Free | Free | Free | Frre | Free |
| 420329.190 | - Of composition leather | 16.0\% | в10 |  | 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 | Betts 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, semitusks 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 | Oher 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, semiprecious stones 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 | Dessription | Base rate | Category | Note | 1 1styear | 2nd year | 3rd year | 4th year | Sthy yar | 6thy year | 7 lhyear | 8th y yar | 9th year | 10 th year | 11 lhy yar | 12th year | 13 liy year | 14thy yar | 15th year | 16 th year | 177h year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 420500.110 | (1) Belts and beltings, combing leathers and intergill-leathers | 18.0\% | в10 |  | 13.1\% | 11.5\% | 9.8\% | 8.2\% | 6.5\% | 4.9\% | 3.3\% | 1.6\% | Free | Free | Frec | Free | Free | Free | Frec | Free | Frec | Frec | Free |
| 420500.190 | (2) Other | 3.3\% | в10 |  | 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 | Frce | Frec | Frec | Frec | Frce | Free | Frec | Frec | Frec | Frec |
|  | Chapter 43 Furskins and a atificial fur, manufactures thereof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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\% | 28\% | 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\% | 28\% | 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\% | 6.5\% | 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, gat, 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\% | ${ }^{\text {B15 }}$ |  | 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 shece, 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\% | Frec | Free | Frec | 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\% | Frec | Free | Frec | Free | Free | Frec |
| 43.03 | Articles of apparcl, clothing accessorics and other articles of furskin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4303.10 | Atticles 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 rabit 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 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 430310.091 | -- of furkkin 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 |
| 430311.099 | - 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 |


| Tariff line | Description | Base rate | Category | Note | 1sty yar | 2nd year | 3 rdy year | 4il y year | Sth year | 6ith year | 7th year | 8ity year | 9th year | 10 th year | 11 th year | 124t year | 131 l year | 14th year | 15thy year | 16 li year | 17th year | 181/ y yar | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4303.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 430390.010 | - Of firskin 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 WOOD; WO |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 44 Wood and articles of wood; wood charcoal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or endjointed, of a thickness exceeding 6 mm |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Coniterous |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.11 | Of pine (Pinus spp.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Not more than 160 mm in thickness |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4440711.110 | (1) Planed or sanded | 4.8\% | ${ }^{\text {B7 }}$ |  | 3.0\% | 2.4\% | 1.8\% | 1.2\% | 0.6\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 44071.1190 | (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.) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 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\% | 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 |
| 440712.190 | (2) Other | 4.8\% | в7 |  | 3.0\% | 2.4\% | 1.8\% | 1.2\% | 0.6\% | Free | Free | Free | Free | Frec | 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4449910.200 | 2 Beadings and mouldings | 3.6\% | B7 |  | 2.3\% | 1.8\% | 1.4\% | 0.9\% | 0.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | $3 \text { Other }$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 440910.310 | (1) Of Pimus spp., Abies spp. (other than California red fir, grand fir, noble fir and pacific silver fir), Picea spp. (other than Sitka spruce) and Larix spp., not more than 160 mm in thickness | 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 |
| 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\% | 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 |
| 441011.120 | -Surface-covered with melamineimpregnated paper | 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 |
| 441011.190 | - 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 |
| 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 | Dessription | Basc rate | Category | Note | 1st year | 2 ndy year | 3rdy year | 4th year | Sthy yar | 6th year | 7 lhyear | 8th y yar | 9th year | 10 h year | 11thy yar | 12th year | 13 liy year | 14 th year | 15th year | 16 h year | 17th year | 18 l y yar | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - 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 thicknes | 10.\% | 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 | Froe | 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, Afrormosia, Ako, Alan, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma Geronggang, Ilomba, Imbuia, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Louro, Maçaranduba, Makoré, Mandioqueira, Mansonia, Merawan, Merbau Merpauh Mersawa, Moabi, Niangon, Nyatoh, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Marfim, Pulai, Punah, Quaruba Ramin, Saqui-Saqui, Sepetir, Sucupira, Suren, Tauari, Teak, Tiama, Tola, White Meranti, White Seraya, Yellow Meranti | 6.0\% | B10 |  | 4.4\% | 3.8\% | 3.3\% | 2.7\% | 2.2\% | 1.6\% | 1.1\% | 0.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |


| Tariff line | Desscription | Base rate | Category | Note | 1sty yar | 2ndyear | 3rdy year | 4th year | Sth year | 6 thyear | 7h year | 8thyear | 9th year | 10 ht year | 11th year | 12th year | 1314 year | 14tit year | 15thy year | 16 thear | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - 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 |
| 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 | Frec | Free | Frec | Frec | Free |
|  | - 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) Less than 6 mm in thickncss |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Frec | Frec | Frec | Free | Free | Froc | Free | Fre | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Frec | Free | Free | Free | Free | Frec | Frec | Free | Free |
|  | -Other | 6.0\% | ${ }^{\text {B7 }}$ |  | 3.8\% | 3.0\% | 2.3\% | 1.5\% | 0.8\% | Free | Free | Froe | 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\% | 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 |
| 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\% | 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 |
| 4412.33 | Other, with at least one outer ply of nonconiferous wood of the species alder (Almus spp.), ash (Fraxinus spp.), beech (Fagus spp.) birch (Betula spp.) cherry (Fagus spp.), birch (Beiula spp.), elm (Ulmus spp.), eucalyptus (Eucalppus spp.), hickory (Carya spp.), horse chestrut (Aesculus spp.), lime (Tilia spp.) maple (Acer spp.), oak (Quercus spp.), plane tree (Platamus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or wallnt (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\% | ${ }^{\text {B7 }}$ |  | 3.8\% | 3.0\% | 2.3\% | 1.5\% | 0.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441233.190 | (2) 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (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 | Dessription | Base rate | Category | Note | 1 1styear | 2 ndy year | 3 drdyar | 4it year | 5 Sth year | 6 6thyear | 7thy year | 8th year | 9th year | 10 th year | 11 th year | 12 hay year | 13 th year | 14thy year | 15th year | 16 h year | 17thy year | 18 lhy year | $\begin{gathered} \text { As from } \\ \text { 19th year } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 441233.912 | - Less than 6 mm but not less than 3 mm in thickness | 6.0\% | ${ }^{810}$ |  | 4.4\% | 3.8\% | 3.3\% | 2.7\% | 2.2\% | 1.6\% | 1.1\% | 0.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Frec | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 441233.991 | - Less than 12 mm but not less than 6 mm in thickness | 6.0\% | B7 |  | 3.8\% | 3.0\% | 2.3\% | 1.5\% | 0.8\% | Frec | Frec | Frec | Free | Frce | Frec | Free | Free | Frec | Frec | Frec | Frec | Frec | Free |
| 441233.992 | - Less than 24 mm but not less than 12 mm in thickness | 6.0\% | ${ }^{\text {B7 }}$ |  | 3.8\% | 3.0\% | 2.3\% | 1.5\% | 0.8\% | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Frec |
| 441233.993 | - Not less than 24 mm in thickness | 6.0\% | B7 |  | 3.8\% | 3.0\% | 2.3\% | 1.5\% | 0.8\% | Free | Free | Free | Free | Free | Frec | Free | Free | Free | Free | Free | Free | Free | Frec |
| 4412.34 | Other, with at least one outer ply of nonconiferous wood not specified under subheading 4412.33 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Varnished, printed, grooved, overlaid or similarly surface-worked |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 441234.110 | (1) Tongued, grooved or <br> similarly worked on one or both <br> sides | 6.0\% | ${ }^{\text {B7 }}$ |  | 3.8\% | 3.0\% | 2.3\% | 1.5\% | 0.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441234.190 | (2) 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 Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (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\% | 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 |
| 441234.992 | -Less than 24 mm but not less than 12 mm in thickness | 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 |
| 441234.993 | - Not less than 24 mm in thickness | 6.0\% | ${ }^{\text {B7 }}$ |  | 3.8\% | 3.0\% | 2.3\% | 1.5\% | 0.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 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 <br> similarly worked on one or both <br> sides | 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 |
| 441239.190 | (2) 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 thicknes | 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 |
| 441239.992 | - Not less than 12 mm in thickness | 6.0\% | B7 |  | 3.8\% | 3.0\% | 2.3\% | 1.5\% | 0.8\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Frre | Frec | Free | Free |
|  | her |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4412.99 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Laminated lumber |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1 1styear | 2nd year | 3rdy year | 4th year | 5 thy yar | 6th year | 7 thyear | 8thy year | 9 Th year | 10 h year | 11 hit year | 12 h year | 1314y year | 14th year | 15th year | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 441299.190 | -Other | 6.0\% | ${ }^{\text {B7 }}$ |  | 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\% | 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 |
|  | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4418.91 | Of bamboo |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4441891.291 | -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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --Sturctural laminated lumber |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 441899.231 | - With a shorter side (width) of cross-section of not less than 15 cm in length and with a crosssectional area of not less than $300 \mathrm{~cm}^{2}$, of non-rectangular and non-square cross-section | 3.9\% | ${ }^{\text {B7 }}$ |  | 2.4\% | 2.0\% | 1.5\% | 1.0\% | 0.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441899.232 | - With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (othe than those of $4418.99-231$ ) | 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 |
| 441899.239 | - 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 |
|  | -Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 441899.291 | $\begin{aligned} & \text { (CLTr) } \\ & \hline \end{aligned}$ | 3.9\% | B7 |  | 2.4\% | 2.0\% | 1.5\% | 1.0\% | 0.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Fre | Free | Free | Fre |
| 441899.299 | - 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 |
|  | SECTION XI TEXTILES AND TEXTLE ARTICL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 50 Silk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 50.01 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5001.00 | Silk-worm cocoons suitable for reeling |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Desstiption | Base rate | Category | Note | 1 st y yar | ${ }^{2 n d y}$ year | 3rdy year | 4ith year | Sth year | 6th year | 7 lth year | 8th year | 9th year | 10 h year | 11th year | 12th year | 13th year | 14ith year | 15thy yar | 16 li year | 17th year | 18th year | As from |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 500100.010 |  |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 500100.090 | -Other | 2,523 yen/kg | B10 |  | $\begin{gathered} 1,834.91 \\ \text { yen/kg } \end{gathered}$ | $\begin{aligned} & 1,605.55 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{gathered} 1,376.18 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 1,146.82 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{aligned} & 917.45 \\ & \text { yen/kg } \end{aligned}$ | $\begin{aligned} & 688.09 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 458.73 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 229.36 \\ & \text { yen/kg } \end{aligned}$ | 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" |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 50200.211 | - Double cocoons silk |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 50200.215 | --20/22 denier |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 50200.216 | --26/29 denier |  | $\mathrm{xq1}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 50200.217 | -- Other |  | xq 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 50200.221 | - Double cocoons silk | 6,978 yenkg | B10 |  | $\begin{gathered} 5.074 .91 \\ \text { yen } \mathrm{kg} \end{gathered}$ | $\begin{gathered} 4,440.55 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 3,806.18 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 3,171.82 \\ \text { yenkg } \end{gathered}$ | $\begin{aligned} & \begin{array}{l} 2,537.45 \\ \text { yen } / \mathrm{kg} \end{array} \end{aligned}$ | $\begin{gathered} 1,903.09 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 1,268.73 \\ \text { yenkg } \end{gathered}$ | $\begin{aligned} & 63436 \\ & \text { yen/kg } \\ & \hline \end{aligned}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 50200.225 | --20/22 denier | 6,978 yenkg | B10 |  | $\begin{aligned} & 5,074.91 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{gathered} 4,440.55 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 3,806.18 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} \begin{array}{c} 3,171.82 \\ \mathrm{yen} / \mathrm{kg} \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} 2,537.45 \\ \text { yen/kg } \end{array} \end{gathered}$ | $\begin{gathered} 1,003.09 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 1,268.73 \\ \text { yen/kg } \end{gathered}$ | $\begin{aligned} & 634.36 \\ & \text { yen/kg } \end{aligned}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 50200.226 | --26/29 denier | 6,978 yen/kg | B12 |  | $\begin{aligned} & 5,367.69 \\ & \text { yenkg } \end{aligned}$ | $\begin{aligned} & 4,830.92 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{gathered} 4,294.15 \\ \hline \text { yenkg } \end{gathered}$ | $\begin{gathered} \begin{array}{c} 3,757.38 \\ \text { yenkg } \end{array} \end{gathered}$ | $\begin{aligned} & 3,220.62 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{gathered} 2,683.85 \\ \text { yen/kg } \end{gathered}$ | $\begin{gathered} 2,147.08 \\ \text { yen/kg } \end{gathered}$ | $\begin{aligned} & 1,610.31 \\ & \text { yen } / \mathrm{kg} \end{aligned}$ | $\begin{aligned} & 1,007.55 \\ & \text { yen/kg } \end{aligned}$ | $\begin{aligned} & 536.77 \\ & \text { yenkg } \end{aligned}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 500200.227 | --- Other | 6,978 yenkg | B10 |  | $\begin{gathered} 5,074.91 \\ \text { yen } / \mathrm{kg} \end{gathered}$ | $\begin{gathered} 4,440.55 \\ \text { yen } / \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 3,806.18 \\ \text { yen/kg } \end{gathered}$ | $\begin{aligned} & 3,171.82 \\ & \text { yenkg } \end{aligned}$ | $\begin{gathered} 2,537.45 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 1,093.09 \\ \text { yenkg } \end{gathered}$ | $\begin{gathered} 1,268.73 \\ \text { yenkg } \end{gathered}$ | $\begin{aligned} & 634.36 \\ & \text { yen/kg } \end{aligned}$ | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | SECTITN XII FOOTWEAR, HEADGEAR, UMB | Rellias, sun | UMBRELL | WALK | G-StICKs, | AT-Sticks | wHPs, RI | NG-Crops | ND PARTS | Hereof, | PARED F | THERS AN | ARTICLE | MADE THE | WITH; AR | FICIAL FL. | NERS, AR | Les of H | MAN HAR |  |  |  |  |
|  | Chapter 64 Footwear, gaiters and the like, parts of ser | 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 toecap |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640110.010 | 1 Sk-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 | Desscription | Base rate | Category | Note | 1sty year | 2ndyear | 3rdyear | 4th year | 5th year | 6 6th year | 7h year | 8thyear | 9th year | 10th year | 11th year | 12th year | 131 l year | 14thy year | 15thy year | 16 liy year | 17th year | 18th year | As from 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 640332.090 | 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\% | в10 |  | 19.6\% | 17.2\% | 14.7\% | 12.3\% | 9.8\% | 7.4\% | 4.9\% | 2.5\% | Free | Frce | Free | Free | Free | Frce | Frec | Frec | Free | Frec | rec |
| 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 |
| 6443.20 | 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 elfective al the time or impor 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") <br> Note: The tariff quota shall be calculated on the basis of $12,019,000$ pairs and in consideration of imported quantity in the international market situations anch), relevant conditions and include the following items: (1) Footwear (excluding footwear for gymnastics, athelics or similiar activilies and slippers) of subheadings 6403.20 to 6403.99 ; (2) Footwear (excluding slippers) of subheading 6404.19 , with uppers containing furskin and leather in part, (3) Footwear (excluding sports footwear, footwear for gymnastics, athetics 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, (4) Footwear (excluding sports footwear footwear for gymnastics, athletios or similar activities and slippers) of subheading 6405.10 or 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 containing furskin and leather in part and outer soles of rubber, plastics, leather or composition leather. |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 644320.012 | - 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 | Dessription | Base rate | Category | Note | 1 st y yar | 2nd year | 3rdy year | 4th year | Sthyear | 6th year | 7thyear | 8th year | 9th year | 10 h year | 11th year | 12th year | 13thy year | 14th year | 15th year | 16 th year | 17th year | 181h year | As from |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 640320.021 | -For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640340.012 | - Other | 21.6\% | B10 |  | 15.7\% | 13.7\% | 11.8\% | 9.8\% | 7.9\% | 5.9\% | 3.9\% | 2.0\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{640340.021}$ | -- For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tarifl line | Dsessipion | Base rate | Caicgary | Note | 1 sty gar | 2ndy yar | 3rdy yar | 4 thy yar | Shy yar | 6ity yar | 7hy yar | 8ihy yar | 9 lly yar | 1 lolh yar | 11.1 year | ${ }^{12} \mathrm{~h}$ year | ${ }^{1314} \mathrm{y}$ yar | ${ }^{14} 4 \mathrm{~h}$ yar | ${ }^{1514}$ year | 1 lobly yar | ${ }^{171 / \mathrm{y}} \mathrm{yar}$ | 1817 year |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 640340.022 | - Other | 24.0\% | ${ }^{10}$ |  | 17.5\% | 15.3\% | 13.1\% | 10.9\% | 8.7\% | 6.5\% | 4.4\% | 22\% | Free | Free | Free | Free | Free | Free | ${ }_{\text {Free }}$ | Free | Free | Free | Free |
|  | Other footwear with outer soles of leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6403.51 | Covering the ankle |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Hovesf fotwear |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640351.011 | -For "Hie Pooled Quota" |  | Xal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640351.012 | -Other | 24.0\% | ${ }^{810}$ |  | 17.5\% | 15.3\% | 13.1\% | 10.9\% | 8.7\% | 6.5\% | 4.4\% | 22\% | Free | Free | Free | Free | Free | Free | Froe | Free | Free | Free | Free |
|  | 2 Ohler |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6 64031.021 | (1) Footwear for gymnastics, | 27.\% | ${ }^{\text {B10 }}$ |  | 19.6\% | 172\% | 14.7\% | 123\% | 9.8\% | 7.4\% | 4.9\% | 25\% | Free | Free | Free | Free | Free | Free | ${ }_{\text {Free }}$ | Free | Free | Free | ${ }_{\text {Free }}$ |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640351.022 | - For "Lhe Pooled Puota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6 640351.029 | - Other | 21.6\% | ${ }^{10}$ |  | 15.7\% | 13.7\% | 11.8\% | 9.8\% | 7.9\% | 5.\% | 3.\% | 20\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 6403.59 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Sliperes or oluer house foowear |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640359.011 | (1) Slippers | 30.0\% | ${ }^{1} 15$ |  | 24.4\% | 225\% | 20.6\% | 188\% | 16\% | 15.0\% | 13.1\% | 11.3\% | 9.4\% | 75\% | 5.6\% | 38\% | 1.9\% | Fric | Frec | Frec | Free | Frec | Fre |
|  | (2) Oher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1st year | 2nd year | 3rdy year | 4th year | Sth year | 6 6th year | 7 lth year | 8thy year | 9th year | 10 h year | 11th year | 12th year | 1314 year | 14tit year | 15thy year | 16 thear | 17th year | 18th year | As from |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 640359.012 | - For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Frec | Free | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For "the Pooled Quota" |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- With an insole over 19 cm |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640359.044 | - For men |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 644359.045 | - For women |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff line | Dessription | Base rate | Category | Note | 1sty yar | 2nd year | 3rdy year | 4th year | 5thy yar | 6 6thyar | 7 thyear | ${ }^{\text {8ith year }}$ | 9th year | 10 h year | 11th year | 124h year | 13 lih year | 14th y year | 15thy yar | 16 th year | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 640359.049 | -Other |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - 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.\% | 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.\% | 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\% | в10 |  | 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\% | ${ }^{10}$ |  | 19.6\% | 17.2\% | 14.7\% | 123\% | 9.8\% | 7.4\% | 4.9\% | 2.5\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Frec |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640391.012 | - For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640399.019 | - Other | 21.6\% | B10 |  | 15.7\% | 13.7\% | 11.8\% | 9.8\% | 7.9\% | 5.9\% | 3.9\% | 2.0\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |


| Tariff line | Dessripion | Base rate | Catgear | Note | ${ }^{\text {sft y car }}$ | 2 ndy yar | 3 3rdy yar | 4 th yar | Sthyear | 6ihy yar | 7h y yar | 8ihyear | 9 ghyar | ${ }^{1014}$ yar | 11 l y yar | ${ }^{124}$ y yar | ${ }^{1314 y}$ yar | 14 l y yar | 15hy yar | 1 lath yar | 17 l yar | 18 l y yar | $\underbrace{\substack{\text { chy year }}}_{\text {As from }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2 Ohler |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 660391.021 | (1) Footwear for gymnastics, | 30.0\% | ${ }^{815}$ |  | 24.4\% | 225\% | 20.6\% | 188\% | 169\% | 15.0\% | 13.1\% | ${ }^{11.3 \%}$ | 9.4\% | 7.5\% | 5.6\% | 3.8\% | 1.9\% | ${ }^{\text {Free }}$ | Froc | Free | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 664391.022 | - For "he Pooled X Putas" |  | x91 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640391.029 | - Other | 24.0\% | ${ }^{10}$ |  | ${ }^{175 \%}$ | 153\% | 13.1\% | 10.9\% | 8.7\% | 6.5\% | 4.4\% | 22\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 6403.99 | Oilher |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 Footwear with outer soles of rubber or composition leather (excluding or composition leather (excluding slippers and other house footwear) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640399.011 | (1) Footwear for gymnastics, | 27.\% | ${ }^{\text {B15 }}$ |  | 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 | ${ }_{\text {Free }}$ | Free | Free | Free |
|  | (2) Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -For "hee Pooled S Puota" |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -Withar anisole over 19 cm |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640399.012 | - For men |  | X91 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



| Tariff line | Dessription | Base rate | Category | Note | 1 lstyar | 2nd year | 3rdy year | 4th year | 5thy yar | 6 6thyar | 7 thyear | ${ }^{\text {8ith year }}$ | 9th year | 10 h year | 11thy yar | 12th year | 1314 year | 14th y year | 15th year | 16 thear | 17th year | 18 th year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 640399.022 | - For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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\% | 188\% | 16.\% | 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 shos | 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 | Dessription | Base rate | Category | Note | 1 stg yar | 2nd year | 3rdy year | 4th year | Sth year | 6th year | 7h year | 8th year | 9thyear | 10 h year | 11thyear | 12th year | 1314 year | 14thy year | 15thy year | 16 thear | 17th year | 1817 year | As from <br> 19th year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1 With uppers containing furskin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640420.111 | -For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 shocs |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activitiss) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640420.211 | - For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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\% | Frec | Free | Free | Free | Free | Frce |
|  | (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 | 1 1styear | 2 ndy year | 3rd year | 4il year | Sthy year | 6thy year | 7th year | 8th y yar | 9th year | 10 th year | 11th year | 12th year | 13 lt year | 14th year | 15th year | 16 th year | 174t year | 18 lh year | $\begin{aligned} & \text { As from } \\ & \text { ath year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 640420.221 | - For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |
| ${ }^{640420.229}$ | в 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6445.10 | With uppers of leather or composition leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1 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" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | Frec | Free | Frce |
| 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\% | ${ }^{\text {B10 }}$ |  | 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 | Dessription | Base rate | Category | Note | 1 1sty yar | 2 ndy year | 3rdy year | 4th year | Sth year | 6ih year | 7 lh year | 8th year | 9thy year | 10 th year | 11th year | 12th year | 13 lh year | 14thy yar | 15 th year | 16 ht year | 17th year | 1817 year | $\begin{aligned} & \text { As sifom } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1 With outer soles of rubber, plastics, eather or composition leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) With uppers containing furskin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640590.111 | - For "the Pooled Quota" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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" |  | Xq1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640590.122 | -Other | 24.0\% | B10 |  | 17.5\% | 15.3\% | 13.1\% | 10.9\% | 8.7\% | 6.5\% | 4.4\% | 2.2\% | Free | Frre | Free | Free | Free | Free | Froe | 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 | Froe | Free | Free | Free | Free |


| Tariff line | Dessription | Base rate | Category | Note | 1styear | 2 ndy year | 3rd year | 4th year | Sthy year | 6thy year | 7th year | 8th y yar | 9th year | 10 th year | 11th year | 12th year | 13 lt year | 14th year | 15 th year | 16 h year | 17th year | 1817 year | $\begin{aligned} & \text { As from } \\ & \text { 19th year } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 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 nubber 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 | Fre | Free | Free |
|  | 2 Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 640690.210 | - Of wood | 3.4\% | в10 |  | 2.5\% | 2.2\% | 1.9\% | 1.5\% | 1.2\% | 0.9\% | 0.6\% | 0.3\% | Free | Frec | 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 | Frec | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | SECTION XII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRoducts; class And glasswa |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 70 Glass and glassware |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 70.18 | Glass beads, imitation pearls, imitation precious or em-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; stametce than imitation jewellery; glass microspheres not exceeding 1 mm in diameter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 701810.000 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 8.0\% | B10 |  | 5.8\% | 5.1\% | 4.4\% | 3.6\% | 2.9\% | 2.2\% | 1.5\% | 0.7\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 7018.90 | Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 701890.010 | 1 Combined with precious metal or metal plated with precious metal | 6.6\% | B10 |  | 4.8\% | 4.2\% | 3.6\% | 3.0\% | 2.4\% | 1.8\% | 1.2\% | 0.6\% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
|  | SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Chapter 91 Clocks and watches and parts therof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 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 | Catgory | Note | 1 stg yar | 2nd year | 3rdy year | 4ith year | 5th year | 6thy year | 7h year | 8th year | 9th year | 10 lt year | 11th year | 12th year | 1314 year | 14th year | 155h year | 16 hly year | 17th year | 18 l y 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 matcrials, no account being taken of materials (fir 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 | Frce | Frec | Free | Free | Frec | Frec | Frec | Frec | Frec | Free |


|  | Chapter 94 Furniture; bedding, matresses, matress supports, cushions and similar stuffed furmishings; lamps and lighting fitings, 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 | 28\% | 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 |
| 9440190.029 | - 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 articiles |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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\% | Frec | Frec | Free | Free | Frec | Frec | Frec | Frec | Frec | Frec | Free |

