

Temporary Tariff Measures Law (extract)

(General Preferential Tariff and LDC Special Preferential Tariff)

Article 8-2

1. The rates of customs duty applicable to any products, as enumerated in any of the following subparagraphs, originating in countries (including territories that have their own customs and trade systems) the economies of which are in the stage of development and which desire to receive preferential treatment concerning customs duty and which may be prescribed by the Cabinet Order implementing the Temporary Tariff Measures Law as countries to which such preferential treatment may be appropriately extended (hereinafter referred to as “beneficiaries of preferences”) shall, notwithstanding the provisions of Article 2, be as prescribed in any of the subparagraphs concerned, if they are imported on or before March 31, 2021.

(1) For products falling under Chapters 1 to 24 in the Schedule annexed to the Customs Tariff Law (hereinafter referred to as “Customs Tariff Schedule”), which are enumerated in the Schedule No. 2 annexed to this Law, the rates of duty as prescribed in the Schedule No.2 shall be applied.

(2) For products falling under Chapters 25 to 76 or 78 to 97 in the Customs Tariff Schedule, which are enumerated in Schedule No. 3 annexed to this Law (excluding those products the rates of duty on which are prescribed as free in the Customs Tariff Schedule (or free in Schedule No.1 annexed to this Law in the case of those products as enumerated in the Schedule No.1)), the rates of duty obtained by multiplying the lower of the rates as prescribed in the Customs Tariff Schedule (or the rates of duty as prescribed in the Schedule No.1 in the case of those products as enumerated in the Schedule No.1) and the WTO rates of duty, by the factors as enumerated in the Schedule No. 3 shall be applied.

(3) For products falling under Chapters 25 to 76 or 78 to 97 in the Customs Tariff Schedule, other than those enumerated in Schedule Nos.3, 4 or 5 annexed to this Law (excluding those products the rates of duty on which are prescribed as free in the Customs Tariff Schedule (or free in the Schedule No. 1 annexed to this Law in the case of those products as enumerated in the Schedule No. 1)), the duty shall be free.

2. Notwithstanding the provisions of paragraph 1, when any product enumerated in any of the subparagraphs of paragraph 1, originating in a beneficiary of preferences are imported on or before the date as prescribed in paragraph 1 and are found inappropriate for the application of preferential treatment concerning customs duty provided for paragraph 1 by taking into consideration the degree of international competitiveness of the product originating in such a

beneficiary, or other circumstances, preferential treatment for such a product may be suspended, as may be prescribed by the Cabinet Order implementing the Temporary Tariff Measures Law, specifying both such a product and such a beneficiary as the origin of the product .

3. The rates of duty applicable to any products, as enumerated in subparagraphs (1) and (2) of paragraph 1 (excluding those products the rates of duty on which are prescribed as free in these subparagraphs), and those applicable to any products enumerated in the Schedule No. 5 annexed to this Law (excluding those products the rates of duty on which are prescribed as free in the Customs Tariff Schedule (or free in the Schedule No. 1 annexed to this Law for those products as enumerated in the Schedule No.1)), originating in any beneficiaries of preferences designated by a resolution of the United Nations General Assembly as the least-developed countries and prescribed by the Cabinet Order implementing the Temporary Tariff Measures Law as countries to which special treatment for general preferential tariffs (i.e. the customs duty to be levied under the provisions of paragraph 1) may be appropriately extended (referred to as “LDC special beneficiaries of preferences” in the next article) shall, notwithstanding the provisions of Article 2 or subparagraph (1) or (2) of paragraph 1, be free, if they are imported on or before the date as prescribed in paragraph 1.

4. Any requirements for application of the provisions of paragraph 1 or 3 including verification of the origin of the products to which those provisions apply shall be prescribed in the Cabinet Order implementing the Temporary Measures Law.

(Suspension of Application of General Preferential Tariff and LDC Special Preferential Tariff)

Article 8-3

If, as a result of an application of the rates of duty as prescribed in each subparagraph of paragraph 1 of Article 8-2, any products, as enumerated in that subparagraph, originating in any of the beneficiaries of preferences (excluding LDC special beneficiaries of preferences) are imported in such increased quantities as to cause, or threaten to cause, injury to a domestic industry in Japan that produces the like or directly competitive products, the application of the provisions of paragraph 1 of Article 8-2 may, if it is deemed urgently necessary in order to protect the industry concerned, be suspended, followed by a Cabinet Order to be established for each suspension, specifying the products, the period of suspension and, if necessary, the country or the territory.

2. The provisions of paragraph 1 shall apply *mutatis mutandis* to those products, as enumerated in the subparagraphs of paragraph 1 of Article 8-2 or in the Schedule No. 5 annexed to this Law,

originating in a LDC special beneficiary of preferences (excluding those products the rates of duty on which are prescribed as free in the Customs Tariff Schedule (or free in Schedule No. 1 annexed to this Law for those products as enumerated in the Schedule No. 1)). In this case, the term “the rates of duty as prescribed in each subparagraph of paragraph 1 of the Article 8-2” in the preceding paragraph shall be read as “the rates of duty as prescribed in paragraph 1 or 3 of Article 8-2”; the term “the provisions of paragraph 1 of Article 8-2” in paragraph 2 shall be read as “the provisions of paragraph 1 or 3 of Article 8-2”; and when the application of the provisions of paragraph 3 of Article 8-2 to applicable products is suspended, the provisions of paragraph 1 of Article 8-2 shall not apply to those products.