ANNEX 2-A

TARIFF ELIMINATION AND REDUCTION

PART 1

General notes

- 1. For the purposes of Article 2.8, each Party shall entirely eliminate customs duties on originating goods of the other Party on the date of entry into force of this Agreement, unless otherwise provided for in this Annex.
- 2. For the purpose of implementing equal annual instalments, the following applies:
 - (a) the reduction for the first year shall take place on the date of entry into force of this Agreement; and
 - (b) the subsequent annual reductions shall take place on the first day of each following year.

- 3. For the purposes of this Annex, "year" means:
 - (a) in the case of Part 2, with respect to the first year, the 12-month period from the date of entry into force of this Agreement and, with respect to each subsequent year, the 12-month period after the end of the previous year; and
 - (b) in the case of Part 3, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 March and, with respect to each subsequent year, the 12-month period starting on 1 April of that year.
- 4. The base rate of customs duty and the category for determining the interim rate of customs duty at each stage of reduction for a tariff line are specified for that tariff line in the Schedules of the European Union in Section B of Part 2 and of Japan in Section D of Part 3.
- 5. For the purposes of this Annex, unless otherwise provided for in Parts 2 and 3, "base rate" means the starting point of elimination or reduction of customs duties.

- 6. Unless otherwise provided for in this Annex, for the purposes of the elimination or reduction of customs duties in accordance with this Annex, in the case of *ad valorem* duties any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 per cent, the fraction shall be rounded to 0.1 per cent), and in the case of specific duties any fraction smaller than 0.01 of one euro or one Japanese yen shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction shall be rounded to 0.01).
- 7. This Annex is based on the Harmonized System, as amended on 1 January 2017 and:
 - (a) in the case of Part 2, the eight-digit code of the tariff classification numbers of the European Union and the corresponding description for each tariff line referred to in the Schedule of the European Union are based on the combined nomenclature of the European Union (Combined Nomenclature of 1 January 2017); and
 - (b) in the case of Part 3, the nine-digit code of the tariff classification numbers of Japan and the corresponding description for each tariff line referred to in the Schedule of Japan are based on the national nomenclature of Japan (Statistical Code Lists for Imports as of 1 April 2017).

8. For greater certainty, the tariff classification numbers and their corresponding descriptions referred to in the Schedule of each Party may be subject to change in case of any amendment to its nomenclature referred to in paragraph 7 in accordance with its laws, regulations or public notifications, and shall be referred to together with the correlation tables published by each Party in case of any change of nomenclature.

PART 2

Tariff elimination and reduction – the European Union

SECTION A

Notes for the Schedule of the European Union

- 1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of the European Union in Section B apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
 - (b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

- (c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated in 13 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

- (g) customs duties on originating goods classified under the tariff lines indicated with "EU10" shall remain at the base rate from the first year to the seventh year and be eliminated in four equal annual instalments beginning on the first day of the eighth year, and such goods shall thereafter be free of any customs duty;
- (h) customs duties on originating goods classified under the tariff lines indicated with "X" are excluded from reduction or elimination in this Agreement;
- (i) customs duties (including the agricultural element of duty¹ (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R5" shall be reduced by the percentage indicated in the Schedule in six equal annual instalments beginning on the date of entry into force of this Agreement;

Legal reference for EA: Annex 1 to Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

- (j) customs duties (including the agricultural element of duty (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R7" shall be reduced by the percentage indicated in the Schedule in eight equal annual instalments beginning on the date of entry into force of this Agreement;
- (k) customs duties (including the agricultural element of duty (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R10" shall be reduced by the percentage indicated in the Schedule in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and

- (l) the *ad valorem* component of the customs duties on the originating goods classified under the tariff lines indicated with "entry price" shall be eliminated upon the date of entry into force of this Agreement; the tariff elimination shall only apply to the *ad valorem* component of the customs duties; the specific duty component of the customs duties resulting from the entry price system¹ on these originating goods shall be maintained.
- 2. The treatment of originating goods classified under the tariff lines indicated with "S" in Column "Note" in the Schedule of the European Union in Section B shall be subject to review pursuant to paragraphs 3 and 4 of Article 2.8.

Legal reference for entry prices: Annex 2 to Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

SECTION B

Schedule of the European Union

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CN 2017	0208 40	0208 40 10	0208 40 80	0210		0210 92

As from 16th year					0.0 %			% 0.0	% 0.0	0.0 %
15th year					% 0.0			1.0 %	1.0 %	1.0 %
14th year					0.0 %			2.0 %	2.0 %	2.0 %
13th year					% 0.0			3.0 %	3.0 %	3.0 %
12th year					% 0.0			4.0 %	4.0 %	4.0 %
11th year					% 0.0			5.0 %	5.0 %	5.0 %
10th year					% 0.0			% 0.9	% 0.9	% 0.9
9th year					% 0.0			7.0 %	7.0 %	7.0 %
8th year					% 0.0			8.0 %	8.0 %	8.0 %
7th year					% 6.0			% 0.6	% 0.6	% 0.6
6th year					1.9 %			11.0 % 10.0 %	10.0 %	10.0 %
5th year					2.8 %			11.0 %	11.0 %	11.0 %
4th year		SS			3.8 %			12.0 %	12.0 %	12.0 %
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		THER A			S					
Base rate Category	×	CS AND C			B7			B15	B15	B15
Base rate		, MOLLUS			7.5 %			16.0 %	16.0 %	16.0 %
Description	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATI	Live fish	- Ornamental fish	Other	- Other live fish	Atlantic and Pacific bluefin tuna (Thunnus thymus, Thunnus orientalis)	Atlantic bluefin tuna (Thumus thymus)	Pacific bluefin tuna (Thunnus orientalis)	Southern bluefin tuna (Thunnus maccoyii)
CN 2017	0210 92 10	03	0301		0301 19 00		0301 94	0301 94 10	0301 94 90	0301 95 00

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	ith year 6	th year 7	'th year 8	th year 9		10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304																			
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 31	Albacore or longfinned tuna (Thumnus alalunga)																			
0302 31 90	Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 % 1	13.8 % 1	12.4 %	11.0 %	8 % 9.6	8.3 %	% 6.9	5.5 %	4.1 %	2.8 %	1.4 %	% 0.0
0302 33	Skipjack or stripe-bellied bonito																			
0302 33 90	Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 % 1	13.8 % 1	12.4 % 1	11.0 %	8 % 9.6	8.3 %	% 6.9	5.5 %	4.1 %	2.8 %	1.4 %	% 0.0
0302 36	Southern bluefin tuna (Thunnus maccoyii)																			
0302 36 90	Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 % 1.21	13.8 % 1	12.4 %	11.0 %	8 % 9.6	8.3 %	% 6.9	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 39	Other																			
0302 39 80	Other	22.0 %	B15		20.6 % 1	19.3 %	17.9 %	16.5 %	15.1 % 1	13.8 % 1	12.4 %	11.0 %	8 % 9.6	8.3 %	% 6.9	5.5 %	4.1 %	2.8 %	1.4 %	% 0.0

- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), seerfishes (Scomberomorus spp.), seerfishes (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthymus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0302 91 to 0302 99

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note 1		nd year 3	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 5	th year 6	oth year 7	th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0302 42 00	Anchovies (Engraulis spp.)	15.0 %	B15		14.1 % 1	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	2.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 45	Jack and horse mackerel (Trachurus spp.)																			
0302 45 10	Atlantic horse mackerel (<i>Trachurus</i> trachurus)	15.0 %	B15		14.1 % 1	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0
0302 45 30	Chilean jack mackerel (<i>Trachurus murphyi</i>)	15.0 %	B15		14.1 % 1	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0
0302 45 90	Other	15.0 %	B15		14.1 % 1	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	0.0 %
0302 47 00	Swordfish (Xiphias gladius)	15.0 %	B15		14.1 % 1	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	0.0 %
	- Fish of the families Bregnacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 54	Hake (Merluccius spp., Urophycis spp.)																			
	Hake of the genus Merluccius																			

CN 2017	Description	Base rate	Category Note 1st year	Note		nd year 3	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year 6	th year 7	th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0302 54 11	Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 15	Southern hake (Merluccius australis)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	2.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 54 19	Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	2.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 54 90	Hake of the genus Urophycis	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	2.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 59	Other																			
0302 59 90	Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 83 00	Toothfish (Dissostichus spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304																			
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding edible fish offal of subheadings 0303 91 to 0303 99																			

As from 16th year			% 0.0		% 0.0				% 0.0
			% 0.0						
15th year			1.4		1.4 %				% 6.0
14th year			2.8 %		2.8 %				1.9 %
13th year			4.1 %		4.1 %				2.8 %
12th year			5.5 %		5.5 %				3.8 %
11th year			% 6.9		% 6.9				4.7 %
10th year			% £.8		8.3 %				% 9:5
9th year			% 9.6		% 9.6				% 9.9
8th year			11.0 %		11.0 %				7.5 %
7th year			12.4 %		12.4 %				8.4 %
6th year			13.8 %		13.8 %				9.4 %
5th year			15.1 %		15.1 %				10.3 %
4th year			16.5 %		16.5 %				11.3 %
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year			17.9 %		17.9 %				12.2 %
2nd year			19.3 %		19.3 %				13.1 %
			20.6 %		20.6 %				14.1 %
Note									
Category Note 1st year			B15		B15				B15
Base rate			22.0 %		22.0 %				15.0 %
Description	Atlantic and Pacific bluefin tuna (Thumnus thymus, Thumus orientalis)	Pacific bluefin tuna (Thumus orientalis)	Other	Other	Other	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99	Hake (Merluccius spp., Urophycis spp.)	Hake of the genus Merluccius	Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus)
CN 2017	0303 45		0303 45 99	0303 49	0303 49 85		0303 66		0303 66 11

CN 2017	Description	Base rate	Category	Note	Note 1st year 2	nd year 3	rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year 6	ith year 7	th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0303 66 12	Argentine hake (Southwest Atlantic hake) (Merluccius hubbsi)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0
0303 66 13	Southern hake (Merluccius australis)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0
0303 66 19	Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0303 66 90	Hake of the genus Urophycis	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
	- Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99																			
0303 81	Dogfish and other sharks																			
0303 81 40	Blue shark (Prionace glauca)	% 0.8	B7	S	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0303 81 90	Other	8.0 %	B7	S	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0
0303 84	Sea bass (Dicentrarchus spp.)																			
0303 84 10	European sea bass (Dicentrarchus labrax)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	0.0 %
0303 84 90	Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																			
	- Fresh or chilled fillets of other fish																			

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		nd year 3	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year 7	'th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0304 45 00	Swordfish (Xiphias gladius)	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 % 1	11.3 %	10.1 %	% 0.6	7.9 %	% 8.9	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
	- Other, fresh or chilled																			
0304 53 00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15.0 %	B15		14.1%	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0
0304 54 00	Swordfish (Xiphias gladius)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	0.0 %
	- Frozen fillets of other fish																			
0304 85 00	Toothfish (Dissostichus spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	0.0 %
0304 86 00	Herrings (Clupea harengus, Clupea pallasii)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0
	- Other, frozen																			
0304 96	Dogfish and other sharks																			
0304 96 10	Picked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	7.5 %	B7	S	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
0304 96 20	Porbeagle shark (Lanna nasus)	7.5 %	B7	S	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %
0304 96 30	Blue shark (Prionace glauca)	7.5 %	B7	S	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %

CN 2017	Description	Base rate	Category	Note	Note 1st year 2	2nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0304 96 90	Other	7.5 %	B7	S	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %
0304 97 00	Rays and skates (Rajidae)	7.5 %	B7	S	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0304 99	Other																			
	Other																			
	Other																			
0304 99 99	Other	7.5 %	B7	S	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																			
	- Fish fillets, dried, salted or in brine, but not smoked																			
0305 39	Other																			
0305 39 50	Lesser or Greenland halibut (Reinhardtius hippoglossoides), salted or in brine	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	8 % 4.6	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0305 39 90	Other	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	8 % 0.6	8.0 %	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																			

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year 7	th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0305 69	Other																			
0305 69 30	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	15.0 %	B15		14.1 %	13.1 % 1	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 % 2	2.8 %	1.9 %	% 6:0	% 0.0
0306	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																			
	- Frozen																			
0306 12	Lobsters (Homarus spp.)																			
0306 12 90	Other	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 % 1	10.0 %	% 0.6	% 0.8	7.0 %	% 0.9	5.0 %	4.0 % 3	3.0 %	2.0 %	1.0 %	% 0.0
0306 17	Other shrimps and prawns																			

CN 2017	Description	Base rate	Category Note 1st year	Note 1		nd year 3	rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	ith year 7	'th year {	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0306 17 94	Shrimps of the genus Crangon, other than of the species Crangon crangon	12.0 %	B7		10.5 %	% 0.6	7.5 %	% 0.9	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
	- Live, fresh or chilled																			
0306 35	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)																			
	Shrimps of the species Crangon crangon																			
03063510	Fresh or chilled	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	% 6.7	% 8.9	9.6 %	4.5 %	3.4 %	2.3 %	1.1 %	% 0.0
03063550	Other	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	7.9 %	% 8.9	2.6 %	4.5 %	3.4 %	2.3 %	1.1 %	% 0.0
030636	Other shrimps and prawns																			
0306 36 50	Shrimps of the genus Crangon, other than of the species Crangon crangon	18.0 %	B15		16.9 % 1	15.8 % 1	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	%8.9	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
	- Other																			
0306 91 00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	12.5 %	B7		10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0306 92	Lobsters (Homarus spp.)																			
0306 92 10	Whole	% 0.8	B15		7.5 %	7.0 %	6.5 %	% 0.9	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	% 0.0

CN 2017	Description	Base rate	Category Note 1st year	Note		2nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year (5th year 7	7th year 8	sth year	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0306 94 00	Norway lobsters (Nephrops norvegicus)	12.0 %	B15		11.3 %	10.5 %	% 8.6	% 0.6	8.3 %	7.5 %	% 8.9	% 0.9	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	% 8.0	% 0.0
0306 95	Shrimps and prawns																			
	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)																			
	Shrimps of the species Crangon crangon																			
0306 95 11	Cooked by steaming or by boiling in water	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	% 6.7	% 8.9	% 9.5	4.5 %	3.4 %	2.3 %	1.1 %	% 0.0
0306 95 19	Other	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	7.9 %	% 8.9	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	% 0.0
0306 95 20	Pandalus spp.	12.0 %	B7		10.5 %	% 0.6	7.5 %	% 0.9	4.5 %	3.0 %	1.5 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
	Other shrimps and prawns																			
0306 95 30	Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	12.0 %	B7		10.5 %	% 0.6	7.5 %	% 0.9	4.5 %	3.0 %	1.5 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0306 95 40	Shrimps of the genus Crangon, other than of the species Crangon crangon	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	7.9 %	% 8.9	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	% 0.0
0306 95 90	Other	12.0 %	B7		10.5 %	% 0.6	7.5 %	% 0.9	4.5 %	3.0 %	1.5 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0

CN 2017	Description	Base rate	Category Note 1st year	Note		2nd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	tth year	5th year 6	oth year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																			
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>																			
0307 21 00	Live, fresh or chilled	% 0.8	B7	S	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0
0307 22	Frozen																			
0307 22 10	Coquilles St Jacques (Pecten maximus)	8.0 %	B7	S	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0
0307 22 90	Other	8.0 %	B7	S	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 29 00	Other	8.0%	B7	S	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0

		г							
As from 16th year						Entry price		Entry price	
15th year						Entry		Entry	
14th year						Entry price		Entry price	
13th year						Entry		Entry	
12th year						Entry price	_	Entry price	
11th year						Entry price		Entry price	
10th year						Entry price		Entry price	
9th year						Entry price		Entry price	
8th year						Entry price		Entry price	
7th year						Entry price		Entry price	
6th year						Entry price		Entry price	
5th year						Entry price		Entry price	
4th year						Entry price		Entry price	
3rd year	LUDED					Entry price		Entry price	
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	OR INC					Entry price		Entry price	
	PECIFIEL			•)BERS	Entry		Entry	
Note	HERE SI			•	AND TL				
Base rate Category Note 1st year	T ELSEWF		×		N ROOTS	Entry price		Entry price	
Base rate	RIGIN, NC				D CERTAI	Entry price		Entry price	
Description	CHAPTER 5 - PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	- Other	SECTION II - VEGETABLE PRODUCTS	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	Tomatoes, fresh or chilled	Cucumbers and gherkins, fresh or chilled	- Cucumbers	Other vegetables, fresh or chilled
CN 2017	05	0507	00 06 2050	П	07	0702 00 00	00 4040	0707 00 05	6040
		·							_

CN 2017	Description	Base rate	Category	Note	Note 1st year 2	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	3rd year	4th year 5	oth year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th 1	As from 16th year
	- Other																			
0709 91 00	Globe artichokes	Entry price	Entry price		Entry	Entry price	Entry price	Entry	Entry	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry] price	Entry price	Entry] price	Entry] price	Entry price
0709 93	Pumpkins, squash and gourds (Cucurbita spp.)																			
0709 93 10	Courgettes	Entry price	Entry price		Entry	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry]	Entry price	Entry]	Entry]	Entry price
80	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	; PEEL OF	CITRUS FR	UITO	R MELON	SN														
9080	Citrus fruit, fresh or dried																			
0805 10	- Oranges																			
	Sweet oranges, fresh																			
0805 10 22	Navel oranges	Entry price	Entry price		Entry	Entry price	Entry price	Entry price	Entry	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry] price	Entry	Entry] price	Entry]	Entry price
0805 10 24	White oranges	Entry price	Entry price		Entry	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry]	Entry price	Entry]	Entry]	Entry price
0805 10 28	Other	Entry price	Entry price		Entry	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry]	Entry	Entry]	Entry]	Entry price
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																			
0805 21	Mandarins (including tangerines and satsumas)																			

Description	Base rate	Category 1	Note 1st year		2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	l year 4t	th year 51	h year 6t	h year 7t	h year 81	h year 9		10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
Er	Entry price	Entry price		Entry F	Entry E	Entry l	Entry price	Entry	Entry	Entry price	Entry price	Entry	Entry	Entry l	Entry]	Entry price	Entry price	Entry price	Entry price
Entry price	ry se	Entry price	, ,	Entry I	Entry E	Entry l	Entry price	Entry	Entry price	Entry price	Entry price	Entry price	Entry	Entry 1	Entry]	Entry price	Entry price	Entry price	Entry price
Entry price	c y	Entry price		Entry I price I	Entry E	Entry 1	Entry price	Entry 1	Entry]	Entry price	Entry price	Entry price	Entry price						
Entry price		Entry price		Entry I price I	Entry E	Entry 1	Entry price	Entry 1	Entry Drice	Entry price	Entry price	Entry price	Entry price						
Entry price		Entry price		Entry I price I	Entry E	Entry]	Entry price	Entry]	Entry]	Entry price	Entry price	Entry price	Entry price						
Entry price		Entry price		Entry I price I	Entry E	Entry l	Entry price	Entry	Entry	Entry price	Entry price	Entry price	Entry	Entry l	Entry]	Entry price	Entry price	Entry price	Entry price
Entry price		Entry price		Entry F	Entry E	Entry 1	Entry price	Entry] price]	Entry]	Entry price	Entry price	Entry price	Entry price						

CN 2017	Description	Base rate	Category	Note 1st year		nd year 3	rd year 2	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	ith year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
080830	- Pears																			
0808 30 90	Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry	Entry	Entry price										
6080	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																			
0809 10 00	- Apricots	Entry price	Entry price		Entry price	Entry price	Entry price	Entry	Entry	Entry price	Entry price	Entry	Entry	Entry price						
	- Cherries																			
0809 21 00	Sour cherries (Prunus cerasus)	Entry price	Entry price		Entry price	Entry price	Entry price	Entry	Entry	Entry	Entry price	Entry	Entry	Entry price						
0809 29 00	Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry	Entry price										
08 6080	- Peaches, including nectarines																			
0809 30 10	Nectarines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry	Entry price										
06 0ε 6080	Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry	Entry price										
0809 40	- Plums and sloes																			
0809 40 05	Plums	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry	Entry price										

Note 1st year 2nd year 4th year 5th year 6th year 7th year 8th year 9th year 10th 11th 12th 13th 14th 15th from 16th 15th 15th 15th 15th 15th 15th 15th 15	
2nd year 3rd year 5th year 7th year 8th year 9th year year year year year year year year	
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year year year year year year year year	
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Note Note Note Note Note Note Note Note	
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Base rate Category X X X X X X X X X X X X X	
CHAPTER 10 - CEREALS Rice - Rice in the husk (paddy or rough) For sowing Other Medium grain Of a length/width ratio greater than 2 but less than 3 Of a length/width ratio equal to or greater than 3 Of a length/width ratio equal to or greater than 3 Of a length/width ratio equal to or greater than 3 Abachoiled Round grain Round grain Round grain	Of a length/width ratio greater than 2 but less than 3
CN 2017 10 1006 1006 1006 10 10 1006 10 10 1006 10 70 1006 20 1006 20 11 1006 20 11	

15th from year 16th													
14th year													
13th year													
12th year													
11th year													
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4th year													
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year													
2nd year													
Note													
Category Note 1st year	×		×	×		×	×				X	×	
Base rate													
Description	Of a length/width ratio equal to or greater than 3	Other	Round grain	Medium grain	Long grain	Of a length/width ratio greater than 2 but less than 3	Of a length/width ratio equal to or greater than 3	- Semi-milled or wholly milled rice, whether or not polished or glazed	Semi-milled rice	Parboiled	Round grain	Medium grain	Long grain
CN 2017	1006 20 17		1006 20 92	1006 20 94		1006 20 96	1006 20 98	1006 30			1006 30 21	1006 30 23	

CN 2017	Description	Base rate	Category Note 1st year	Note	2nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1006 30 27	Of a length/width ratio equal to or greater than 3		×																
	Other																		
1006 30 42	Round grain		×																
1006 30 44	Medium grain		×																
	Long grain																		
1006 30 46	Of a length/width ratio greater than 2 but less than 3		×																
1006 30 48	Of a length/width ratio equal to or greater than 3		X																
	Wholly milled rice																		
	Parboiled																		
1006 30 61	Round grain		X																
1006 30 63	Medium grain		X																
	Long grain																		
1006 30 65	Of a length/width ratio greater than 2 but less than 3		×																
1006 30 67	Of a length/width ratio equal to or greater than 3		X																

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		2nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year	6th year	7th year	8th year	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other																			
1006 30 92	Round grain		X																	
1006 30 94	Medium grain		Х																	
	Long grain																			
1006 30 96	Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 98	Of a length/width ratio equal to or greater than 3		X																	
1006 40 00	- Broken rice		X																	
11	CHAPTER 11 - PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;	ING INDU	STRY; MAI	LT; ST	ARCHES;	INULIN;	WHEAT	INULIN; WHEAT GLUTEN	7											
1102	Cereal flours other than of wheat or meslin																			
1102 90	- Other																			
1102 90 50	Rice flour		X																	
1103	Cereal groats, meal and pellets																			
	- Groats and meal																			
1103 19	Of other cereals																			
1103 19 50	Of rice		X																	

As from 16th year							
15th fi							
14th 1 year y							
13th year							
12th year							
11th year							
10th year							
9th year							
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2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year							
d year 4							
d year 31							
year 2n							
ote 1st							
N N							
Catego		X					X
Base rate Category Note 1st year							
Description	- Pellets	Of rice	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground	- Rolled or flaked grains	Of other cereals	Other	Flaked rice
CN 2017	1103 20	1103 20 50	1104		1104 19		1104 19 91

	1			1				
As from 16th year								
15th year								
14th year								
13th year								
12th year	ODDER							
11th year	V AND F							
10th year	; STRAV							
9th year	PLANTS					TUTES		
8th year	ICINAL					SUBSTI	S	
7th year	OR MED					BACCO	EBRATE	
6th year	STRIAL					JRED TO	INVERT	
5th year	r; indu					UFACT	QUATIC	
4th year	AD FRUT					ND MAN	THER A	
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	EEDS AN					ACCO AJ	S OR O	
2nd year	AINS, S					AR; TOB,	IOLLUS	
	OUS GR					VINEG/	EANS, M	
Note 1	ELLANE					TS AND	USTAC	
Base rate Category Note 1st year	ITS; MISC			×	×	GES, SPIRI	OR OF CR	
Base rate	NOUS FRU					BEVERA	T, OF FISH	
Description	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	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	Fit for human consumption	Other	SECTION IV - PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND VINEGAR, TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
CN 2017	12	1212		1212 21 00	1212 29 00	IV	16	1604

CN 2017	Description	Base rate	Category Note 1st year	Note		2nd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 5	th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1604 20	- Other prepared or preserved fish																			
	Other																			
1604 20 90	Of other fish	14.0 %	B7	S	12.3 %	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	- Shrimps and prawns																			
1605 21	Not in airtight containers																			
1605 21 10	In immediate packings of a net content not exceeding 2 kg	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 % 1	12.5 % 1	11.3 % 1	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0
1605 21 90	Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 % 1	12.5 % 1	11.3 % 1	10.0 %	. 8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0
1605 29 00	Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 % 1	12.5 % 1	11.3 % 1	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0
	- Molluscs																			
1605 56 00	Clams, cockles and arkshells	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 % 1	12.5 % 1	11.3 % 1	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
	- Other aquatic invertebrates																			
1605 69 00	Other	26.0 %	B15		24.4 %	22.8 %	21.1 %	19.5 %	17.9 %	16.3 % 1	14.6 % 1	13.0 %	11.4 %	% 8.6	8.1 %	6.5 %	4.9 %	3.3 %	1.6 %	0.0 %
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS	EPARATIC	SNO																	
1806	Chocolate and other food preparations containing cocoa																			

1806 10 Cocca powder, containing added sugar or other sweetening matter sugar or other sweetening matter sugars or other sweetening matter sugar or other sweetening matter sugars or su		ı	T			Π ,
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose Containing 65% or more but less sucrose) Containing 65% or more but less sucrose or isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose o	As from 16th year			6.0 % + 18.90 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose Containing 65% or more but less sucrose) Containing 65% or more but less sucrose or isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose o	15th year		6.0 %	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	14th year		6.0 %	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	13th year		6.0 %	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	12th year		6.0 %	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	11th year			6.0 % + 18.90 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	10th year		6.0 %	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	9th year		6.0 %	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	8th year		% 0.9	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	7th year			6.3 % + 19.69 EUR/ 100 kg	6.3 % + 24.53 EUR/ 100 kg	6.3 % + 32.73 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	6th year			6.5 % + 20.48 EUR/ 100 kg	6.5 % + 25.51 EUR/ 100 kg	6.5 % + 34.04 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	5th year		6.8 %	6.8 % + 21.26 EUR/ 100 kg	6.8 % + 26.49 EUR/ 100 kg	6.8 % + 35.35 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	4th year		7.0 %	7.0 % + 22.05 EUR/ 100 kg	7.0 % + 27.48 EUR/ 100 kg	7.0 %+ 36.66 EUR/ 100 kg
- Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose or containing 5% or more but less than 65% by weight of sucrose expressed as sucrose or isoglucose expressed as sucrose of isoglucose expressed as sucrose of isoglucose expressed as sucrose or isoglucose or isoglucose or isoglucose expressed as sucrose or isoglucose or isoglucose expressed as sucrose or isoglucose or isogluco	3rd year			7.3 % + 22.84 EUR/ 100 kg	7.3 % + 28.46 EUR/	7.3 % + 37.97 EUR/ 100 kg
Description - Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) Containing 5% or more but less than 65% by weight of sucrose capressed as sucrose or isoglucose expressed as sucrose Containing 65% or more but less sucrose containing 65% or more but less than 80% by weight of sucrose than 80% by weight of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + 1.90	2nd year		7.5 %	7.5 % + 23.63 EUR/ 100 kg	7.5 % + 29.44 EUR/ 100 kg	7.5 % + 39.28 EUR/
Description - Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) Containing 65% or more but less sucrose (including invert sugar expressed as sucrose) Containing 65% or more but less sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) or isoglucose expressed as sucrose) Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose) Containing 80% or more by weight eV.90 eV.4 eV.90 eX.50 e			7.8 %			
Description - Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose Containing 65% or more but less sucrose Containing 65% or more but less sucrose than 80% by weight of sucrose than 80% by weight of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose)	Note		S	S	S	
Description - Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose Containing 65% or more but less sucrose Containing 65% or more but less sucrose than 80% by weight of sucrose than 80% by weight of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose) Containing 80% or more by weight 80% + of sucrose (including invert sugar expressed as sucrose)	Category		R7 (-25 %)	R7 (-25 %)	R7 (-25 %)	R7 (-25 %)
Description - Cocoa powder, containing added sugar or other sweetening matter Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose expressed as sucrose or isoglucose	Base rate			8.0 % + 25.20 EUR/ 100 kg	8.0 % + 31.40 EUR/ 100kg	8.0 % + 41.90 EUR/ 100 kg
CN 2017 1806 10 1806 10 15 1806 10 20 1806 10 30		- Cocoa powder, containing added sugar or other sweetening matter	Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	l as as	as	
	CN 2017	1806 10	1806 10 15	1806 10 20	1806 10 30	1806 10 90

As from 16th year			
15th year			
14th year			
13th year			
12th year			
11th year			
10th year			
9th year			
8th year			
7th year			
6th year			
5th year	7.0		
4th year	ODUCT		
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	OKS' PR		
2nd year	STRYCC		
	AILK; PA		
Note 1	CH OR N		
Base rate Category Note 1st year	JR, STARC		
Base rate	ALS, FLO		
Description	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or	included
CN 2017	19	1061	

	+ _	+ _			+ _
As from 16th year	- 2.6 % 0.340 EA	5.7 % 0.750 EA			5.7 % 0.750 0.750 EA
15th year	2.6 % + 0.340 EA	5.7 % + 0.750 EA			5.7 % + 0.750 EA
14th year	2.6 % + 0.340 EA	6.7 % + 5.7 %			5.7 % + 5.7 %
13th year	2.6 % + 0.340 EA	5.7 % + 0.750 EA			5.7 % + 0.750 EA
12th year	2.6 % + 0.340 EA	5.7 % + 0.750 EA			5.7 % + 0.750 EA
11th year	2.6 % + 0.340 EA	5.7 % + 0.750 EA			5.7 % + 0.750 EA
10th year	3.0 % + 0.400 EA	5.7 % + 0.750 EA			5.9 % + 0.772 EA
9th year	3.5 % + 0.460 EA	5.7 % + 5.7 % + 5.7 % + 0.750 0.750 0.750 0.750 EA EA EA			6.0 % + 0.796 EA
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year year	6.7%+ 6.2%+ 5.8%+ 5.3%+ 4.9%+ 4.4%+ 4.0%+ 3.5%+ 3.0%+ 2.6%+	7.1 % + 6.9 % + 6.7 % + 6.4 % + 6.2 % + 5.9 % + 5.7 %			7.3 % 4 7.1 % 4 6.9 % 4 6.7 % 4 6.7 % 4 6.2 % 4 6.2 % 4 6.0 % 4 5.9 % 4 5.7 %
7th year	4.4 % + 0.580 EA	5.9 % + 0.781 EA			6.4 % + 0.840 EA
6th year	4.9 % + 0.640 EA	6.2 % + 0.812 EA			6.6 % + 0.863 EA
5th year	5.3 % + 0.700 EA	6.4 % + 0.843 EA			6.7 % + 0.886 EA
4th year	5.8 % + 0.760 EA	6.7 % + 0.875 EA			6.9 % + 0.909 EA
3rd year	6.2 % + 0.820 EA	6.9 % + 0.906 EA			7.1 % + 0.931 EA
2nd year	6.7 % + 0.880 EA	7.1 % + 0.937 EA			7.3 % + 0.954 EA
1st year	7.1 % + 0.940 EA	7.4 % + 0.968 EA			7.4 % + 0.977 EA
Note					S
Category Note 1st year	R10 (-66 %)	R7 (-25 %)			R10 (-25 %)
Base rate	7.6 % + EA	7.6 % + EA			7.6 % + EA
Description	- Preparations suitable for infants or young children, put up for retail sale	- Mixes and doughs for the preparation of bakers' wares of heading 1905	- Other	Other	Other
CN 2017	1901 10 00	1901 20 00	1901 90		1901 90 99

CN 2017 Description Base rate Coveral foot speared froat cobtained by the sevential control obtained from rice Coveral flows or rousing of cereals or cereal products (for example, correct of cereals) in grant from or the form of cereal products (for example, correct of cereals) in grant from or the form of cereals or included Order or obtained by the sevential control obtained by the sevential control of cereals or included Order or obtained from rice X 1.50						
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	As from 16th year				2.6 % + 16.80 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	15th year				2.6 % + 16.80 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	14th year				2.6 % + 16.80 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	13th year				2.6 % + 16.80 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	12th year				2.6 % + 16.80 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	11th year				2.6 % + 16.80 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals					2.6 % + 16.80 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	9th year				2.6 % + 16.80 EUR/1 00 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	8th year				2.6 % + 16.80 EUR/1 00 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	7th year				2.9 % + 18.90 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	6th year				3.2 % + 21.00 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	5th year				3.5 % + 23.10 EUR/ 100 kg	
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); cereals (other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other Other Other Prepared foods obtained from mixed from a flakes or from mixtures of unroasted cereal flakes or swelled cereal flakes or swelled cereals	4th year				3.8 % + 25.20 EUR/ 100 kg	
Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products - Other - Other - Other - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	3rd year				4.1 % + 27.30 EUR/ 100 kg	
Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products - Other - Other - Other - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	2nd year				4.5 % + 29.40 EUR/ 100 kg	
Description Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes and roasted cereal flakes cereals						
Description Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes and roasted cereal flakes cereals	Note					
Description Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products Obtained from rice Other - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes and roasted cereal flakes cereals	Category			X	R7 (-50 %)	
	Base rate				5.1 % + 33.60 EUR/ 100 kg	
CN 2017 1904 1904 10 1904 10 30 1904 10 90	Description	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, comflakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	Obtained from rice		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
	CN 2017	1904	1904 10	1904 10 30	1904 10 90	1904 20

CN 2017	Description	Base rate	Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 61	h year 7t	h year 8t	h year 90		10th year	11th year	12th 1	13th year	14th year	15th year	As from 16th year
	Other																			
904 20 95	Obtained from rice		X																	
1904 20 99	Other	5.1 % + 33.60 EUR/ 100 kg	R7 (-50 %)	\omega \sigma	4.8 % + 4 31.50 EUR/ 100 kg	4.5 % + 4 29.40 EUR/ 100 kg	4.1% + 3 27.30 EUR/ 100 kg 1	4.1%+ 3.8%+ 3.5%+ 3.2%+ 2.9%+ 2.6%+ <td< td=""><td>3.5 % + 3.23.10 23.10 EUR/ 100 kg 1</td><td>3.2 % + 2.9 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.0 %</td><td>9 % + 2. 18.90 1 3UR/ 1</td><td>6 % + 2 16.80 3UR/ 100 kg 1</td><td>6 % + 2. 16.80 1 3UR/ E</td><td>6 % + 2. 6.80 1 3UR/ F</td><td>.6 % + 2. 16.80 1 EUR/ 1 00 kg 1</td><td>2.6 % + 2.6 % + 2.6 % + 2.6 % + 16.80 16.80 16.80 16.80 16.80 10.80 10.80 100 kg 100 kg 100 kg</td><td>5 % + 2. 6.80 1 UR/ E</td><td>6 % + 2. 6.80 1 3UR/ F</td><td>6 % + 2 16.80 3UR/ 00 kg 1</td><td>2.6 % + 16.80 EUR/ 100 kg</td></td<>	3.5 % + 3.23.10 23.10 EUR/ 100 kg 1	3.2 % + 2.9 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.6 % + 2.0 %	9 % + 2. 18.90 1 3UR/ 1	6 % + 2 16.80 3UR/ 100 kg 1	6 % + 2. 16.80 1 3UR/ E	6 % + 2. 6.80 1 3UR/ F	.6 % + 2. 16.80 1 EUR/ 1 00 kg 1	2.6 % + 2.6 % + 2.6 % + 2.6 % + 16.80 16.80 16.80 16.80 16.80 10.80 10.80 100 kg 100 kg 100 kg	5 % + 2. 6.80 1 UR/ E	6 % + 2. 6.80 1 3UR/ F	6 % + 2 16.80 3UR/ 00 kg 1	2.6 % + 16.80 EUR/ 100 kg
1904 30 00	- Bulgur wheat	8.3 % + 25.70 EUR/ 100 kg	R10 (-25 %)	S.	8.1 % + 7 25.12 EUR/ 100 kg	7.9 % + 7 24.53 EUR/ 100 kg	7.7%+ 7 23.95 EUR/ 100 kg 1	7.5 % + 7 23.36 EUR/ 100 kg	7.4%+ 7.22.78 EUR/ 100 kg 1	7.2 % + 7. 22.20 2 EUR/ 1	7.0 % + 6.8 % + 21.61 21.03 EUR/ EUR/ 100 kg 100 kg	8 % + 6 21.03 3UR/ 100 kg 1	6.6%+ 6.4%+ 6.2%+ 20.44 19.86 19.28 EUR/ EUR/ EUR/ 100 kg 100 kg	4 % + 6. 9.86 1 3UR/ F	2 % + 6. 19.28 1 EUR/ 1 00 kg 1	7.4 %+ 7.2 %+ 7.0 %+ 6.8 %+ 6.6 %+ 6.4 %+ 6.2 %+ 6.	2 % + 6 9.28 1 UR/ E	2 % + 6. 9.28 1 3UR/ F	2 % + 6 19.28 3UR/ 00 kg 1	6.2 % + 19.28 EUR/ 100 kg
1904 90	- Other																			
1904 90 10	Obtained from rice		X																	
1904 90 80	Other	8.3 % + 25.70 EUR/ 100 kg	R10 (-25 %)	S	8.1 % + 7 25.12 EUR/ 100 kg	7.9 % + 7 24.53 EUR/ 100 kg	7.7%+ 7 23.95 EUR/ 100 kg 1	7.5%+ 7.4%+ 7.2%+ 7.0%+ 6.8%+ 6.8%+ 6.6%+ 6.4%+ 6.2%+	7.4 % + 7.22.78	7.2 % + 7. 22.20 2 EUR/ 1	7.0 % + 6.8 % + 21.61 21.03 EUR/ EUR/ 100 kg 100 kg	.8 % + 6 21.03 3UR/ 00 kg 11	6.6% + 6.4% + 6.2% + 20.44 19.86 19.28 EUR/ EUR/ EUR/ 100 kg 100 kg	+ 6.4% + 6.2% + 6 19.86	.2 % + 6. 19.28 1 EUR/ 1 00 kg 1	6.2 % + 6.2 % + 6.2 % + 6.2 % + 19.28 19.28 19.28 19.28 EUR/ EUR/ EUR/ EUR/ 100 kg 100 kg	6.2 % + 6.1 19.28 1 EUR/ 100 kg 11	6.2 % + 6. 19.28 1 EUR/ 1	6.2 % + 6 19.28 EUR/ 100 kg 1	6.2 % + 19.28 EUR/ 100 kg
20	CHAPTER 20 - PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER	ETABLES,	FRUIT, NUT	SOR		PARTS OF PLANTS	PLANTS													
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																			

As from 16th year			Entry price			Entry			Entry price	Entry price
15th year			Entry price			Entry			Entry price	Entry price
14th year			Entry price			Entry price			Entry price	Entry price
13th year			Entry price			Entry price			Entry price	Entry price
12th year			Entry price			Entry price			Entry price	Entry price
11th year			Entry price			Entry price			Entry price	Entry price
10th year			Entry price			Entry price			Entry price	Entry price
9th year			Entry price			Entry price			Entry price	Entry price
8th year			Entry price			Entry price			Entry price	Entry price
7th year			Entry price			Entry price			Entry price	Entry price
6th year			Entry price			Entry price			Entry price	Entry price
5th year			Entry price			Entry price			Entry price	Entry price
4th year			Entry price			Entry price			Entry price	Entry price
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year			Entry price			Entry price			Entry price	Entry price
2nd year			Entry price			Entry price			Entry price	Entry price
			Entry price			Entry price			Entry price	Entry price
Note										
Base rate Category Note 1st year			Entry price			Entry price			Entry price	Entry price
Base rate			Entry price			Entry price			Entry price	Entry price
Description	- Grape juice (including grape must)	Of a Brix value not exceeding 30	Of a value exceeding € 18 per 100 kg net weight	Other	Of a Brix value exceeding 67	Other	Of a Brix value exceeding 30 but not exceeding 67	Of a value exceeding € 18 per 100 kg net weight	Concentrated	Other
CN 2017		2009 61	2009 61 10	2009 69		2009 69 19			2009 69 51	2009 69 59

As from 16th year					5.8 %	4.5 % + 0.500 EA
15th year					5.8 %	4.5 % + 0.500 EA
14th year					5.8 %	4.5 % + 4.5 % + 0.500 0.500 EA EA
13th year					5.8 %	4.5 % + 0.500 EA
12th year					% 8.5	4.5 % + 0.500 EA
11th year					%8.5	4.5 % + 0.500 EA
10th year					% 8.5	4.9 % + 0.545 EA
9th year					%8.5	5.3 % + 4.9 % + 4.5 % + 0.590 0.545 0.500 EA EA
8th year					% 8.5	5.7 % + 0.636 EA
7th year					% 8.5	6.1 % + 0.681 EA
6th year					5.8 %	6.5 % + 0.727 EA
5th year					6.7 %	7.0 % + 0.772 EA
4th year					7.7 %	7.4 % + 0.818 EA
3rd year					8.6 %	7.8 % + 0.863 EA
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year					% 9.6	82 % + 7.8 % + 7.4 % + 7.0 % + 6.5 % + 6.1 % + 5.7 % + 5.3 % + 4.9 % + 4.5 % +
1st year 2					10.5 %	8.6 % + 0.954 EA
Note					S	S
Base rate Category Note 1st year	ATIONS				R5 (-50 %)	R10 (-50 %)
Base rate	E PREPAR					9.0 % + EA
Description	CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	Preparations with a basis of these extracts, essences or concentrates of 11.5 % coffee	Other
CN 2017	21	2101		210112	2101 12 92	2101 12 98

As from 16th year			3 % + .500 EA			2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/
			%+ 3.3 00 0.			55 1 RK E Kg 10 XX M XX M XX M K, + 5.4 F, 0 RV EI RV EI
15th			0 0.5 E.			55 11. 56 11. 57 EU 68 100 68 100 69 100 70 EU 71 EU 71 EU 72 EU 73 EU 74 EU 75 EU 76 EU 77 EU 78 E
14th year			- 3.3 % 0.500 EA			11.55 EUR 100 k MAX MAX MAX 2.10 EUR
13th year			3.3 % + 3.3 % + 3.3 % + 3.3 % + 3.3 % + 3.2 % + 3.3 %			2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/
12th year			3.3 % + 0.500 EA			2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/
11th year			3.3 % + 0.500 EA			2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/
10th year			3.5 % + 0.545 EA			2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/
9th year			4.4% + 4.1% + 3.8% + 3.5% + 3.3% + 3.3% + 3.3% + 0.681 0.636 0.590 0.545 0.500 0.500 EA EA EA EA EA EA			2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg
8th year			4.1 % + 0.636 EA			2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/
7th year 8			4.4 % + 0.681 EA			2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year			5.9% + 5.6% + 5.3% + 5.0% + 4.7% + 4.4% + 4.1% + 3.8% + 3.5% + 3.3% + 3.			5.2%+ 4.3%+ 5.3%+ 2.4%+
th year 6			5.0 % + 4 0.772 EA			3.3%+ 2 16.04 EUR/ 100 kg MAX 7.5%+ 5 2.92 EUR/ 100 kg
h year 5			5.3 % + 5 0.818 EA			20.53 EUR/ 1100 kg MAX 9.7%+ 7 3.73 EUR/
year 4t			5.6 % + 5. 0.863 C EA			25.2% + 4. 25.03
ear 3rd			6+ 5.6 9 0.			kg 10 X M X M X M 11 37 11 4, 11 12 13 14 10 10 10 10 10 10 10 10 10 10
r 2nd y						29.52 EUR/ 100 kg MAX 13.9 % + 5.37 EUR/ 100 kg
1st yea			6.2 % + 0.954 EA			7.1 % + 34.01 EUR/ 100 kg MAX 16.0 % + 6.18 EUR/
Note			w			S
Category			R10 (-50 %)			R5 (-70 %)
Base rate Category Note 1st year			6.5 % + EA			8.0%+ 38.50 EUR/ 100 kg MAX 1 18.1%+ 7.00 EUR/ 100 kg
Description	- 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	Preparations	Other	Ice cream and other edible ice, whether or not containing cocoa	- Containing by weight of milkfats	3 % or more but less than 7 %
CN 2017	2101 20		2101 20 98	2105 00		2105 00 91

CN 2017	Description	Base rate	Category Note 1st year	Note		2nd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2105 00 99	7 % or more	7.9 % + 54.00 EUR/ 100 kg MAX 17.8 % + 6.90 EUR/ 1000 kg	R5 (-70 %)	S	7.0% + (47.70 EUR/ 100 kg MAX 15.7% + 6.10 EUR/	6.1 % + 41.40 EUR/ 100 kg MAX 13.6 % + 5.29 EUR/ 100 kg	6.1 % + 5.1 % + 4.2 % + 4.2 % + 5.4 % + 2.4 %	28.80 EUR/ 100 kg MAX 9.5 % + 3.68 EUR/ 100 kg	3.3 % + 5.2.50 EUR/ 100 kg MAX 7.4 % + 5.88 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 2.4 % + 2.4 % + 1.4 % + 16.20 EUR, EUR, EUR, IO0 kg MAX MAX MAX 5.3 % + 5.3 % + 5.3 % + 2.07 EUR, EUR, EUR, EUR, EUR, EUR, EUR, EUR,	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/	2.4 % + 2.4 % + 2.4 % + 2.4 % + 2.4 % + 16.20 EUR, EUR, EUR, EUR, EUR, 100 kg 100 kg 100 kg 100 kg MAX MAX MAX MAX 5.3 % + 5.3 % + 5.3 % + 5.3 % + 2.07 EUR, EUR, EUR, EUR, 100 kg 100 kg 100 kg	2.4 % + 1. 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + [.] 16.20 EUR/ 100 kg MAX 5.3 % + [.] 2.07 EUR/	4.2 %+ 3.3 %+ 2.4 %+<	2.4 % + 1.16.20 EUR/ 100 kg MAX 1.3 % + 2.07 EUR/ 100 kg	2.4 % + 2.4 % + 2.4 % + 16.20 EUR/ EUR/ EUR/ 100 kg MAX MAX MAX MAX 5.3 % + 5.3 % + 5.3 % + 2.07 EUR/ EUR/ EUR/ 100 kg	2.4 % + 2 16.20 EUR/ 100 kg MAX 3.3 % + 5 2.07 EUR/	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg
2106	Food preparations not elsewhere specified or included																			
2106 10	- Protein concentrates and textured protein substances																			
2106 10 80	Other	0.0 % + EA	R7 (-70 %)	S	0.0 % + 0.912 0.912 EA	0.0 % + 0.825 EA	0.0 % + 0.0 %	0.0 % + 0.650 EA	0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.300 0.300 0.300 0.300 EA EA EA EA EA EA EA	0.0 % + 0.475 EA	0.0 % + 0.387 EA	0.0 % + 0.300 EA	0.0 % + (0.300 EA	0.0 % + (0.300) EA	0.0 % + (0.300) EA	0.0 % + 0 0.300 EA	0.0 % + (0.300) EA	0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.0 % + 0.300 0.300 0.300 0.300 EA	0.0 % + 0 0.300 EA	0.300 EA
2106 90	- Other																			
	Other																			
2106 90 98	Other	9.0 % + EA	R5 (-50 %)	S	8.3 % + 0.916 EA	7.5 % + 0.833 EA	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	6 % + 0.666 EA	5.3 % + 0.583 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 4.5 % + 0.500 EA	4.5 % + 4 0.500 EA	4.5 % + 4.5 % + 0.500 EA	4.5 % + 4 0.500 EA	1.5 % + 7 0.500 EA	4.5 % + 2 0.500 EA	1.5 % + 4 0.500 EA	0.500 EA

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As from 16th year						Entry price	Entry price		Entry	Entry price
15th year						Entry	Entry price		Entry	Entry price
14th year						Entry price	Entry price		Entry price	Entry price
13th year						Entry price	Entry price		Entry price	Entry price
12th year						Entry price	Entry price		Entry price	Entry price
11th year						Entry price	Entry price		Entry price	Entry price
10th year						Entry price	Entry price		Entry price	Entry price
9th year						Entry price	Entry price		Entry price	Entry price
8th year						Entry price	Entry price		Entry price	Entry price
7th year						Entry price	Entry price		Entry price	Entry price
6th year						Entry price	Entry price		Entry price	Entry price
5th year						Entry price	Entry price		Entry price	Entry price
4th year						Entry price	Entry price		Entry price	Entry price
3rd year						Entry price	Entry price		Entry price	Entry price
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year						Entry price	Entry price		Entry price	Entry price
Note 1st year						Entry price	Entry price		Entry price	Entry price
Base rate Category	R					Entry price	Entry price		Entry price	Entry price
Base rate	VINEGA					Entry price	Entry price		Entry price	Entry price
Description	CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	- Other grape must	Other	Of a density of 1.33 g/cm³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol	Concentrated	Other	Other	Concentrated	Other
CN 2017	22	2204	2204 30			2204 30 92	2204 30 94		2204 30 96	2204 30 98

CN 2017	Description	Base rate	Category		Note 1st year 2	2nd year 3	ird year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year	7th year {	3th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
23	CHAPTER 23 - RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	FROM THE	FOOD INE	USTR	ES; PREP	ARED AT	VIMAL F	ODDER	ļ											
2309	Preparations of a kind used in animal feeding																			
2309 90	- Other																			
2309 90 10	Fish or marine mammal solubles	3.8 %	B7	S	3.3 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %
VI	SECTION VI - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	AICAL OR	ALLIED IN	DUSTF	(IES															
29	CHAPTER 29 - ORGANIC CHEMICALS																			
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NU	, HETERO	CYCLIC CC	MPOU		CLEIC AC	IDS ANI	CLEIC ACIDS AND THEIR SALTS,		AND SU	AND SULPHONAMIDES	AMIDES								
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only																			
	- Other																			
2933 92 00	Azinphos-methyl (ISO)	6.5 %	B3		4.9 %	3.3 %	1.6 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
2933 99	Other																			
2933 99 80	Other	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds																			
	- Other																			
2934 99	Other																			
2934 99 90	Other	6.5 %	B3		4.9 %	3.3 %	1.6 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %

CN 2017	Description	Base rate	Base rate Category	Note	Note 1st year 2	nd year 3	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 5	th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
32	CHAPTER 32 - TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	KTRACTS;	TANNINS,	AND T.	HEIR DEF	UVATIVI	ES; DYES	, PIGMEI	NTS ANE	OTHER	COLOU	JRING A	1ATTER	; PAINT	S AND V	/ARNISI	HES; PU	TTY AN	р отне	R
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid																			
	- Printing ink																			
3215 19	Other																			
3215 19 90	Other	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
3215 90	- Other																			
3215 90 70	Other	6.5 %	B7		5.7 %	4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	% 8.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
VII	SECTION VII - PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLI	S THEREC	F; RUBBE	AND		S THEREOF	OF													
39	CHAPTER 39 - PLASTICS AND ARTICLES THEREOF	S THEREC)F																	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	-MANUFA	CTURES; A	RTICL	ES															
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics																			
3923 10	- Boxes, cases, crates and similar articles																			
3923 10 90	Other	6.5 %	B10		5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	% 9.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %

I				l																	
	Description	Base rate	Category Note 1st year	Note		2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	3rd year	4th year	5th year (6	oth year	7th year 8	8th year	Hh year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	- Sacks and bags (including cones)																				
3923 21 00	Of polymers of ethylene	6.5 %	B10		8.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	% 9.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	
	Other articles of plastics and articles of other materials of headings 3901 to 3914																				
	- Other																				
	Other																				
3926 90 97	Other	% 5.9	B7		5.7 %	4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	% 8.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	
	CHAPTER 40 - RUBBER AND ARTICLES THEREOF	THEREOF																			
	New pneumatic tyres, of rubber																				
4011 30 00	- Of a kind used on aircraft	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	
4011 40 00	- Of a kind used on motorcycles	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	
4011 80 00	- Of a kind used on construction, mining or industrial handling vehicles and machines	4.0 %	EU10		4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	
4011 90 00	- Other	4.0 %	B3		3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	

CN 2017	Description	Base rate	Base rate Category	Note 1st year		ıd year 🤅	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year (oth year 5	'th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
IIX	SECTION XII - FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, VARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUM	t, UMBREI SIAL FLOV	LAS, SUN U VERS; ARTIC	MBRE		VALKING AN HAIR	STICKS	VALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND AN HAIR	TICKS, V	VHIPS, F	IDING-(CROPS A	ND PAF	XTS ТНЕ	REOF, P	REPARE	D FEAT	HERS A	ND	
64	CHAPTER 64 - FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ART	ND THE LI	KE; PARTS	OF SUC		CLES														
6402	Other footwear with outer soles and uppers of rubber or plastics																			
	- Other footwear																			
6402 99	Other																			
6402 99 05	Incorporating a protective metal toecap	17.0 %	B10		15.5 % 1	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0
	Other																			
6402 99 10	With uppers of rubber	16.8 %	B10		15.3 % 1	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	With uppers of plastics																			
	Footwear with a vamp made of straps or which has one or several pieces cut out																			
6402 99 31	With sole and heel combined having a height of more than 3 cm	16.8 %	B10		15.3 % 1	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 % (0.0 %	% 0.0	0.0 %	0.0 %
6402 99 39	Other	16.8 %	B10		15.3 % 1	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 50	Slippers and other indoor footwear	16.8 %	B10		15.3 % 1	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %

CN 2017	Description	Base rate	Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other, with insoles of a length																			
6402 99 91	Of less than 24 cm	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	Of 24 cm or more																			
6402 99 93	Footwear which cannot be identified as men's or women's footwear	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0
	Other																			
6402 99 96	For men	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 98	For women	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																			
	- Footwear with outer soles of rubber or plastics																			
6404 19	Other																			
6404 19 10	Slippers and other indoor footwear	16.9 %	B10		15.4 %	13.8 %	12.3 %	10.8 %	9.2 %	7.7 %	6.1 %	4.6 %	3.1 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
6404 19 90	Other	16.9 %	B10		15.4 %	13.8 %	12.3 %	10.8 %	9.2 %	7.7 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	ith year 6	th year 7	7th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
6404 20	- Footwear with outer soles of leather or composition leather																			
6404 20 10	Slippers and other indoor footwear	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0
6404 20 90	Other	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0
6405	Other footwear																			
6405 90	- Other																			
6405 90 10	With outer soles of rubber, plastics, leather or composition leather	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
XIII	SECTION XIII - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	LASTER, C	CEMENT, AS	SBEST	OS, MICA	OR SIMI	LAR MA	TERIALS	S; CERAI	MIC PRC	DUCTS,	; GLASS	AND GI	ASSWA	ıRE					
69	CHAPTER 69 - CERAMIC PRODUCTS																			
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS	S OR OF SI	IMILAR SIL	ICEOU	'S EARTH	S, AND R	EFRACT	ORY GO	SOOS											
8069	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths																			
06 £069	- Other																			
6903 90 90	Other	5.0 %	B3		3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0

As from 16th year				% 0.0	% 0.0				% 0.0			
15th year				% 0.0	0.0 %				0.0 %			
14th year				% 0.0	% 0.0				% 0.0			
13th year				% 0.0	% 0.0				% 0.0			
12th year				% 0.0	% 0.0				% 0.0			
11th year				% 0.0	% 0.0				% 0.0			
10th year				0.0 %	0.0 %				0.0 %			
9th year				% 0.0	% 0.0				% 0.0			
8th year				0.0 %	0.0 %				0.0 %			
7th year				0.0 %	0.0 %				0.0 %			
6th year				0.0 %	0.0 %				0.0 %			
5th year				% 0.0	% 0.0				1.2 %			
4th year				% 0.0	% 0.0				2.3 %			
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year				% 8.0	% 8.0				3.5 %			
2nd year				1.5 %	1.5 %				4.7 %			
				2.3 %	2.3 %				5.8 %			
Note 1st year										AL		
Base rate Category				B3	B3				B5	BASE MET	EOF	
Base rate	رنا			3.0 %	3.0 %				7.0 %	ICLES OF	LES THER	
Description	CHAPTER 70 - GLASS AND GLASSWARE	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked	- Rods	Of optical glass	Other	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	- Slivers, rovings, yarn and chopped strands	Other	Of filaments	SECTION XV - BASE METALS AND ARTICLES OF BASE METAL	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF	Aluminium bars, rods and profiles
CN 2017	70	7002	7002 20	7002 20 10	7002 20 90	7019		7019 19	7019 19 10	XV	92	7604

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		nd year 3	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Of aluminium alloys																			
7604 29	Other																			
7604 29 90	Profiles	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm																			
	- Not backed																			
7607 11	Rolled but not further worked																			
7607 11 90	Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0:0	% 0.0	0.0 %
7607 19	Other																			
7607 19 90	Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	% 0:0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0

CN 2017	Description	Base rate	Base rate Category	Note 1	Note 1st year 2	nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	ith year 7	th year 8	th year 9	≀th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated																			
7614 10 00	- With steel core	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7616	Other articles of aluminium																			
	- Other																			
7616 99	Other																			
7616 99 90	Other	% 0.9	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
81	CHAPTER 81 - OTHER BASE METALS; CERMETS; ARTICLES THEREOF	CERMETS;	ARTICLES 1	THERE	OF															
8108	Titanium and articles thereof, including waste and scrap																			
8108 20 00	- Unwrought titanium; powders	5.0 %	B5		4.2 %	3.3 %	2.5 %	1.7 %	0.8 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8108 90	- Other																			
8108 90 50	Plates, sheets, strip and foil	7.0 %	B5		5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %

As from 16th year				% 0.0	
15th year				% 0.0	
14th year				% 0.0	
13th year				% 0.0	
12th year				0.0 %	
11th year				% 0.0	
10th year				% 0.0	
9th year				% 0.0	
8th year				% 0.0	
7th year	METAL			% 0.0	
6th year	F BASE			% 0.0	
5th year	REOF O			0.0 %	
4th year	RTS THE			% 0.0	
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	BASE METAL; PARTS THEREOF OF BASE METAI			0.7 %	
2nd year	3ASE ME			1.4 %	
	KKS, OF I			2.0 %	
Note	ID FOI				
Base rate Category Note 1st year	POONS AN			B3	
Base rate	JTLERY, S			2.7 %	
Description	CHAPTER 82 - TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, tuming or screw driving), including dies for drawing or earth-boring and rock-drilling or earth-boring tools	- Tools for pressing, stamping or punching	For working metal	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
CN 2017	82	8207	8207 30	8207 30 10	8211

CN 2017	Description	Base rate	Category Note 1st year 2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	Note 1:	ıt year 2r	ıd year 31	d year 41	th year 51	th year 61	h year 7	th year 8	th year 9		10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Other																			
8211 92 00	Other knives having fixed blades	8.5 %	B5		7.1 % 5	5.7% 4	4.3 % 2	2.8 % 1	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0
8211 93 00	Knives having other than fixed blades	8.5 %	B5		7.1 % 5	5.7 % 4	4.3 % 2	2.8 % 1	1.4 %	0.0 % (0.0 % (0.0 %	0.0 % (0.0 % 0.0	0.0 % (0.0 %	0.0 %	% 0.0	% 0.0	% 0.0
XVI	SECTION XVI - MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	HANICAL PARTS A	APPLIANCE ND ACCESS	S; ELE ORIES	TRICAL DF SUCE	EQUIPA I ARTICI	tent; PA ES	ARTS THI	EREOF; 5	SOUND	RECORI	DERS AN	ID REPR	ODUCE	RS, TEL	EVISION	N IMAGE	E AND S	OUND	
84	CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	OILERS, M	IACHINERY	AND	ECHAN	CAL API	LIANCE	3S; PART	S THERE	OF										
8407	Spark-ignition reciprocating or rotary internal combustion piston engines																			
8407 90	- Other engines																			
	Of a cylinder capacity exceeding 250 cm ³																			
	Other																			
8407 90 90	Of a power exceeding 10 kW	4.2 %	B3		3.2 % 2	2.1 % 1	1.1 % 0	0.0 %	0.0 %	0.0 %	0.0 % (0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

As 15th from year 16th year			% 0.0 % 0.0				% 0.0 % 0.0	
14th year			% 0.0				% 0.0	
13th year			% 0.0				0.0 %	
12th year			0.0 %				% 0.0	
11th year			% 0.0				% 0.0	
10th year			0.0 %				% 0.0	
9th year			0.0 %				0.0 %	
8th year			% 0.0				0.0 %	
7th year			0.0 %				0.0 %	
6th year			% 0.0				0.0 %	
5th year			% 0.0				% 0.0	
4th year			0.0 %				% 0.0	
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year			0.7 %				1.1 %	
nd year			1.4 %				2.1 %	
			2.0 %				3.2 %	
Note								
Category			B3				B3	
Base rate Category Note 1st year			2.7 %				4.2 %	
Description	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	- Engines of a kind used for the propulsion of vehicles of Chapter 87	For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2,500 cm²; motor vehicles of heading 8705	- Other engines	Other	New, of a power	Not exceeding 15 kW	
CN 2017	8408	8408 20	8408 20 10	8408 90			8408 90 41	00000

CN 2017	Description	Base rate	Category Note 1st year	Note		nd year 3	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	oth year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8408 90 45	Exceeding 30 kW but not exceeding 50 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8408 90 47	Exceeding 50 kW but not exceeding 100 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0
8408 90 61	Exceeding 100 kW but not exceeding 200 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %
8411	Turbojets, turbopropellers and other gas turbines																			
	- Turbojets																			
8411 12	Of a thrust exceeding 25 kN																			
8411 12 80	Of a thrust exceeding 132 kN	2.7 %	B3		2.0 %	1.4 %	0.7 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
	- Other gas turbines																			
8411 82	Of a power exceeding 5,000 kW																			
8411 82 80	Of a power exceeding 50,000 kW	4.1 %	B3		3.1 %	2.1 %	1.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note	1st year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	3rd year	th year 5	oth year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Parts																			
8411 91 00	Of turbojets or turbopropellers	2.7 %	B3		2.0 %	1.4 %	0.7 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8411 99 00	Other	4.1 %	B3		3.1 %	2.1 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8412	Other engines and motors																			
	- Hydraulic power engines and motors																			
8412 29	Other																			
	Other																			
8412 29 81	Hydraulic fluid power motors	4.2 %	B3		3.2 %	2.1 %	1.1 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	- Pneumatic power engines and motors																			
8412 31 00	Linear acting (cylinders)	4.2 %	B3		3.2 %	2.1 %	1.1 %	% 0.0	% 0.0	% 0.0	% 0.0 % 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %

As from 16th year			0.0 %		% 0.0	
15th year			% 0.0		% 0.0	
14th year			% 0.0		% 0:0	
13th year			0.0 %		% 0.0	
12th year			% 0.0		0.0 %	
11th year			% 0.0		0.0 %	
10th year			% 0.0		0.0 %	
9th year			% 0.0		0.0 %	
8th year			% 0.0		0.0 %	
7th year			% 0.0		% 0.0	
6th year			% 0.0		0.0 %	
5th year			0.0 %		0.0%	
4th year			% 0.0		0.0 %	
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year			% 9.0		0.7 %	
nd year			1.3 %		1.4 %	
			1.9 %		2.0 %	
Note						
Base rate Category Note 1st year			B3		B3	
Base rate			2.5 %		2.7 %	
Description	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	Split-system	- Other	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
CN 2017	8415	8415 10	8415 10 90		8415 81 00	8427

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CN 2017	Description	Base rate	Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	ith year 6	th year 7	'th year 8	th year 6	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8427 20	- Other self-propelled trucks																			
	With a lifting height of 1 m or more																			
8427 20 19	Other	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430																			
8431 20 00	- Of machinery of heading 8427	4.0 %	B3		3.0 %	2.0 %	1.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines																			
8456 30	- Operated by electrodischarge processes																			
	Numerically controlled																			
8456 30 11	Wire-cut	3.5 %	B3		2.6 %	1.8 %	% 6.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	Note 1st year 2	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	dyear 4	4th year 5	th year 6	th year 7	th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8458	Lathes (including turning centres) for removing metal																			
	- Horizontal lathes																			
8458 11	Numerically controlled																			
8458 11 20	Turning centres	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	Automatic lathes																			
8458 11 41	Single spindle	2.7 %	B3		2.0 %	1.4 %	0.7 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %
8458 11 49	Multi-spindle	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8458 11 80	Other	2.7 %	B3		2.0 %	1.4 %	0.7 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8482	Ball or roller bearings																			
8482 10	- Ball bearings																			
8482 10 10	With greatest external diameter not exceeding 30 mm	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %
8482 10 90	Other	% 0.8	B7		7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category Note 1st year	Note 1		nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year	6th year	7th year 8	8th year)th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	8.0 %	B7		7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8482 30 00	- Spherical roller bearings	% 0.8	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %
8482 40 00	- Needle roller bearings	% 0.8	B7		7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %
8482 50 00	- Other cylindrical roller bearings	% 0.8	B7		7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 80 00	- Other, including combined ball/roller bearings	% 0.8	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %
	- Parts																			
8482 91	Balls, needles and rollers																			
8482 91 90	Other	7.7 %	B5		6.4 %	5.1 %	3.9 %	2.6 %	1.3 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 99 00	Other	% 0.8	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	% 0.0	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category Note 1st year	Note		nd year 3	rd year 2	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year (6	oth year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)																			
8483 10	- Transmission shafts (including cam shafts and crank shafts) and cranks																			
	Cranks and crank shafts																			
8483 10 21	Of cast iron or cast steel	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8483 10 25	Of open-die forged steel	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8483 10 29	Other	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8483 10 50	Articulated shafts	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0

CN 2017	Description	Base rate	Category Note 1st year	Note		nd year 3	rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8483 20 00	- Bearing housings, incorporating ball or roller bearings	% 0.9	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
85	CHAPTER 85 - ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS TI REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	RY AND ECESSORIES	OUIPMENT, OF SUCH A	AND P. RTICL	ARTS TH ES	EREOF; S	SOUND	HEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND	ERS AND	REPRO	DUCER	s, TELEV	/ISION I	MAGE A	ND SOU	IND REC	ORDER	SAND		
8501	Electric motors and generators (excluding generating sets)																			
	- Other DC motors; DC generators																			
8501 32 00	Of an output exceeding 750 W but not exceeding 75 kW	2.7 %	B3		2.0 %	1.4 %	0.7 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8504	Electrical transformers, static converters (for example, rectifiers) and inductors																			
	- Other transformers																			
8504 32 00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	3.7 %	B3		2.8 %	1.9 %	% 6.0	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8504 33 00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3.7 %	B3		2.8 %	1.9 %	% 6.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	ith year (th year 7	th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
9058	Primary cells and primary batteries																			
8506 10	- Manganese dioxide																			
	Alkaline																			
8506 10 11	Cylindrical cells	4.7 %	B3		3.5 %	2.4 %	1.2 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0
8506 10 18	Other	4.7 %	B3		3.5 %	2.4 %	1.2 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0
8506 40 00	- Silver oxide	4.7 %	B3		3.5 %	2.4 %	1.2 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0
8506 50	- Lithium																			
8506 50 10	Cylindrical cells	4.7 %	B3		3.5 %	2.4 %	1.2 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0
8506 50 30	Button cells	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 50 90	Other	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
850680	- Other primary cells and primary batteries																			
8506 80 80	Other	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 90 00	- Parts	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)																			

CN 2017	Description	Base rate	Category Note 1st year	Note 1		nd year 31	rd year 41	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8507 20	- Other lead-acid accumulators																			
8507 20 80	Other	3.7 %	B7		3.2 %	2.8 %	2.3 % 1	1.9 % 1.	1.4 %	% 6.0	0.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512																			
8513 10 00	- Lamps	5.7 %	B3		4.3 %	2.9 %	1.4 % 0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8513 90 00	- Parts	5.7 %	B3		4.3 %	2.9 %	1.4 % 0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8519	Sound recording or sound reproducing apparatus																			
8519 20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment																			
	Other																			
8519 20 91	With laser reading system	9.5 %	B5		% 6.7	6.3 %	4.8 % 3	3.2 % 1	1.6 %	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %

SS27 Reception apparatus for a conclusion apparatus for a clock SS27									
Reception inparatus for radio-broadcasting, whether or not recombined, in the same housing, with some recording or exproducing apparatus or a clock and recording apparatus and recording apparatus and recording or a clock and recording apparatus and recording apparatus and recording apparatus and recording apparatus and recording and recording apparatus and recording apparatus and recording and recording apparatus and recording apparatus and recording and recording and recording apparatus and recording apparatus and recording and recording	As from 16th year					0.0 %		0.0 %	% 0.0
Reception apparatus for radio-broadcasting, whether or one combined, in the same housing, with sound recording or expole of operaried with sound recording system 14.0% 15.7 10.5 10.5 10.5 %	15th year					% 0.0			% 0.0
Pacerpition Poscription Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 7th year 8th year 9th year 1th year 9th ye	14th year					% 0.0			% 0.0
Reception apparatus for radio-broad tensions Base rate Category Note Ist year 2nd year 3rd year 4th year 5th year	13th year					% 0.0			% 0.0
Poscription Poscription Base rate Category Note 1st year 2nd year 3td year 4th year 5th year 5th year 3th year 5th year 3th ye	12th year					% 0.0		% 0.0	% 0.0
Reception apparatus for radio-broadcasting, whether or not combined, in deception apparatus for radio-broadcasting, whether or not combined, under conding or reproducing apparatus or a clock	11th year					0.0 %			% 0.0
Pecception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Other Other Other analogue and digital reading system 11.0 % B7 12.3 % analogue and digital reading system 10.0 % B7 88.8 %						0.0 %		% 0.0	% 0.0
Pecception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers not capable of operating without am external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Other Other Other analogue and digital reading system 21 92 Of the cassette-type with an analogue and digital reading system 10.0% B7 88%	9th year					0.0 %			0.0 %
Pecception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers not capable of operating without am external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Other Other Other analogue and digital reading system 21 92 Of the cassette-type with an analogue and digital reading system 10.0% B7 88%	8th year					% 0.0		% 0.0	% 0.0
Pecception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers not capable of operating without am external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Other Other Other analogue and digital reading system 21 92 Of the cassette-type with an analogue and digital reading system 10.0% B7 88%	7th year					% 8.1		1.8 %	1.3 %
Pecception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers not capable of operating without am external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Other Other Other analogue and digital reading system 21 92 Of the cassette-type with an analogue and digital reading system 10.0% B7 88%	6th year					3.5 %		3.5 %	2.5 %
Pecception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers not capable of operating without am external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Other Other Other analogue and digital reading system 21 92 Of the cassette-type with an analogue and digital reading system 10.0% B7 88%	5th year					5.3 %		5.3 %	3.8 %
Pecception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers not capable of operating without am external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Other Other Other analogue and digital reading system 21 92 Of the cassette-type with an analogue and digital reading system 10.0% B7 88%	4th year					7.0 %		7.0 %	5.0 %
Pecception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Other Other Other analogue and digital reading system 11.0 % B7 12.3 % analogue and digital reading system 10.0 % B7 88.8 %	3rd year					8.8 %		8.8 %	6.3 %
Pecception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers not capable of operating without am external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Other Other Other analogue and digital reading system 21 92 Of the cassette-type with an analogue and digital reading system 10.0% B7 88%	2nd year					10.5 %		10.5 %	7.5 %
Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock reproducing apparatus or a clock capable of operating without an external source of power, of a kind used in motor vehicles reproducing apparatus or reproducing apparatus ——Other						12.3 %		12.3 %	% 8.8
Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock reproducing apparatus or a clock capable of operating without an external source of power, of a kind used in motor vehicles reproducing apparatus or reproducing apparatus ——Other	Note								
Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock reproducing apparatus or a clock capable of operating without an external source of power, of a kind used in motor vehicles reproducing apparatus or reproducing apparatus ——Other	Category					B7		B7	B7
2017	Base rate					14.0 %		14.0 %	10.0 %
CN 2017 8527 8527 21 8527 21 70 8527 21 92 8527 21 98	Description	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles	Combined with sound recording or reproducing apparatus	Other		Other		
	CN 2017	8527		8527 21		8527 21 70		8527 21 92	8527 21 98

As 15th from year 16th			% 0.0 % 0.0			0.0 % 0.0 %		0.0 % 0.0 %	
14th year			0.0 % 0.0			0.0 % 0.0		0.0 % 0.0	
13th year			0.0 %			0.0 %		0.0 %	
12th year			% 0.0			% 0.0		% 0.0	
11th year			% 0.0			% 0.0		% 0.0	
10th year			1.3 %			1.3 %		% 0.0	
9th year			2.5 %			2.5 %		% 0.0	
8th year			3.8 %			3.8 %		0.0 %	
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year			5.1 %			5.1 %		0.0 %	
6th year			6.4 %			6.4 %		0.0 %	
5th year			% 9.7			7.6 %		2.3 %	
4th year			% 6.8			% 6.8		4.7 %	
3rd year			10.2 %			10.2 %		7.0 %	
2nd year			11.5 %			11.5 %		9.3 %	
			12.7 %			12.7 %		11.7 %	
Note									ŀ
Category Note 1st year			B10			B10		B5	
Base rate			14.0 %			14.0 %		14.0 %	
Description	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	- Other monitors	Other	- Projectors	Other	Other	Other, colour	Television projection equipment	
CN 2017	8528		8528 59 00		8528 69	8528 69 80	8528 72	8528 72 10	

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		and year	3rd year	4th year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year	7th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other																			
8528 72 30	With integral tube	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 40	With a screen of the liquid crystal display (LCD) technology	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8528 72 60	With a screen of the plasma display panel (PDP) technology	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8528 72 80	Other	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517																			
8537 10	- For a voltage not exceeding 1,000 V																			

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note 1		nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year	5th year 7	7th year	8th year	Hh year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other																			
8537 10 91	Programmable memory controllers	2.1 %	B5		1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8537 10 98	Other	2.1 %	B5		1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)																			
	- Cathode ray television picture tubes, including video monitor cathode ray tubes																			
8540 11 00	Colour	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %
XVII	SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRAN	VESSELS	AND ASSOC	MATEL) TRANS.	PORT EC	SPORT EQUIPMENT	TV												
98	CHAPTER 86 - RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	Y LOCOMO	TIVES, RO.	LLING IC SIG	STOCK A	AND PAI 3 EQUIP!	RTS THE MENT O	. AND PARTS THEREOF; RAILW IG EQUIPMENT OF ALL KINDS	AILWAY NDS	OR TRA	MWAY	TRACK	FIXTUR	ES AND	FITTIN	GS AND	PARTS	THEREC	F;	
8601	Rail locomotives powered from an external source of electricity or by electric accumulators																			

CN 2017	Description	Base rate	Category Note 1st year	Note 1		nd year 3	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	oth year 6	th year 7	th year 8	th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8601 10 00	- Powered from an external source of electricity	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6:0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
8601 20 00	- Powered by electric accumulators	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8602	Other rail locomotives; locomotive tenders																			
8602 10 00	- Diesel-electric locomotives	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	% 0.0	% 0.0
8602 90 00	- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	% 0.0	% 0.0
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604																			
8603 10 00	- Powered from an external source of electricity	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
8603 90 00	- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	% 0.0	% 0.0
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1%	0.0 %	0.0 %	% 0.0	0.0 %

.	,		, 0	,			,	v _o
As from 16th year	% 0.0		% 0.0	% 0.0			0.0 %	0.0 %
15th year	% 0.0		% 0.0	% 0.0			% 0.0	% 0.0
14th year	% 0.0		% 0.0	% 0.0			% 0.0	0.0 %
13th year	0.0 %		0.0 %	% 0.0			% 0.0	0.0 %
12th year	0.1 %		0.1 %	0.1 %			0.1 %	0.1 %
11th year	0.3 %		0.3 %	% £.0			% £.0	% £.0
10th year	0.4 %		0.4 %	0.4 %			0.4 %	0.4 %
9th year	0.5 %		0.5 %	% 5.0			% 5.0	% 5.0
8th year	0.7 %		0.7 %	0.7 %			0.7 %	0.7 %
7th year	% 8.0		% 8.0	% 8.0			% 8.0	% 8.0
6th year	% 6:0		% 6.0	% 6.0			% 6.0	% 6.0
5th year	1.0 %		1.0 %	1.0 %			1.0 %	1.0 %
4th year	1.2 %		1.2 %	1.2 %			1.2 %	1.2 %
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	1.3 %		1.3 %	1.3 %			1.3 %	1.3 %
2nd year	1.4 %		1.4 %	1.4 %			1.4 %	1.4 %
	1.6 %		1.6 %	1.6 %			1.6 %	1.6 %
Note								
Base rate Category Note 1st year	B12		B12	B12			B12	B12
Base rate	1.7 %		1.7 %	1.7 %			1.7 %	1.7 %
Description	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	Railway or tramway goods vans and wagons, not self-propelled	- Tank wagons and the like	- Self-discharging vans and wagons, other than those of subheading 8606 10	- Other	Covered and closed	Specially designed for the transport of highly radioactive materials (Euratom)	Other
CN 2017	00 00 5098	9098	8606 10 00	8606 30 00		8606 91	8606 91 10	8606 91 80

CN 2017	Description	Base rate	Category Note 1st year	Note 1		nd year 3	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	oth year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Open, with non-removable sides of a height exceeding 60 cm	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
00 66 9098	Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	0.0 %	% 0.0
1	Parts of railway or tramway locomotives or rolling stock																			
	- Bogies, bissel-bogies, axles and wheels, and parts thereof																			
8607 11 00	Driving bogies and bissel-bogies	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	0.0 %	% 0.0
8607 12 00	Other bogies and bissel-bogies	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	0.0 %	% 0.0
1 _	Other, including parts																			
8607 19 10	Axles, assembled or not; wheels and parts thereof	2.7 %	B12		2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 19 90	Parts of bogies, bissel-bogies and the like	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	% 0.0

CN 2017	Description	Base rate	Category Note 1st year	Note		2nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year	5th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Brakes and parts thereof																			
8607 21	Air brakes and parts thereof																			
8607 21 10	Of cast iron or cast steel	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
8607 21 90	Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	0.0 %	% 0.0
8607 29 00	Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	0.0 %	% 0.0
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6:0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	% 0.0	% 0.0	% 0.0
	- Other																			
8607 91	Of locomotives																			
8607 91 10	Axle-boxes and parts thereof	3.7 %	B12		3.4 %	3.1 %	2.8 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	% 6.0	% 9.0	0.3 %	% 0.0	0.0 %	% 0.0	% 0.0
8607 91 90	Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	0.0 %	% 0.0
66 2098	Other																			
8607 99 10	Axle-boxes and parts thereof	3.7 %	B12		3.4 %	3.1 %	2.8 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	% 6.0	% 9.0	0.3 %	% 0.0	% 0.0	% 0.0	% 0.0
08 66 2098	Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0

CN 2017	Description	Base rate	Category Note 1st year	Note		nd year 3	ıd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year	5th year	7th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
00 00 8098	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	% 6:0	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1%	% 0.0	% 0.0	% 0.0	% 0.0
87	CHAPTER 87 - VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF	RAILWAY	7 OR TRAM	WAY I	SOLLING	STOCK,	AND PA	RTS ANI	D ACCES	SORIES	THERE)F								
8701	Tractors (other than tractors of heading 8709)																			
8701 20	- Road tractors for semi-trailers																			
8701 20 10	New	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	% 8.6	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other, of an engine power																			
8701 91	Not exceeding 18 kW																			
8701 91 90	Other	7.0 %	B12		6.5 %	9.6.5	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 92	Exceeding 18 kW but not exceeding 37 kW																			
8701 92 90	Other	7.0 %	B12		6.5 %	2.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	% 0.0	0.0 %	0.0 %	% 0.0

CN 2017	Description	Base rate	Category Note 1st year	Note		2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	rd year 4	th year 5	th year 6	th year 7	'th year {	3th year	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8701 93	Exceeding 37 kW but not exceeding 75 kW																			
8701 93 90	Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	% 0.0
8701 94	Exceeding 75 kW but not exceeding 130 kW																			
8701 94 90	Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	% 0.0	% 0.0
8701 95	Exceeding 130 kW																			
8701 95 90	Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8702	Motor vehicles for the transport of ten or more persons, including the driver																			
8702 10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
	Of a cylinder capacity exceeding 2,500 cm ³																			
8702 10 11	New	16.0 %	B12		14.8 %	13.5 % 1	12.3 %	11.1 %	% 8.6	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	% 0.0	% 0.0
8702 10 19	Used	16.0 %	B12		14.8 %	13.5 % 1	12.3 %	11.1 %	% 8.6	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	% 0.0

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		nd year 3	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year (6	oth year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Of a cylinder capacity not exceeding 2,500 cm³																			
8702 10 99	Used	10.0 %	B12		9.2 %	8.5 %	7.7 %	% 6.9	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion																			
8702 20 10	Of a cylinder capacity exceeding 2,500 cm ³	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	% 8.6	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	% 0.0	% 0.0	% 0.0	% 0.0
8702 30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion																			
8702 30 10	Of a cylinder capacity exceeding 2,800 cm ³	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	% 8.6	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	% 0.0	% 0.0	% 0.0	% 0.0
8702 30 90	Of a cylinder capacity not exceeding 2,800 cm ³	10.0 %	B12		9.2 %	8.5 %	7.7 %	% 6.9	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	% 8.0	0.0 %	% 0.0	% 0.0	% 0.0
8702 40 00	- With only electric motor for propulsion	10.0 %	B12		9.2 %	8.5 %	7.7 %	% 6.9	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	% 8.0	0.0 %	% 0.0	% 0.0	% 0.0
8702 90	- Other																			

11th 12th 13th 14th 15th from year year 16th year			5 2.5 % 1.2 % 0.0 % 0.0 % 0.0 % 0.0 %	2.5% 1.2% 0.0% 0.0% 0.0% 2.5% 1.2% 0.0% 0.0% 0.0%	2.5 % 1.2 % 0.0 % 0.0 % 0.0 % 2.5 % 1.2 % 0.0 % 0.0 % 0.0 % 0.0 %	2.5% 1.2% 0.0% 0.0% 0.0% 2.5% 1.2% 0.0% 0.0% 0.0% 1.5% 0.8% 0.0% 0.0%	2.5 % 1.2 % 0.0 % 0.0 % 0.0 % 2.5 % 1.2 % 0.0 % 0.0 % 0.0 % 1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 1.5 % 0.8 % 0.0 % 0.0 % 0.0 %	2.5 % 1.2 % 0.0 %
year 10th year			4.9 % 3.7 %			+ + + + + + + + + + + + + + + + + + + +	+ + + + + + + + + + + + + + + + + + + +	
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year			6.2 % 4.9	% %	% %	% % %		
ır 7th year {			7.4 %	4.7		7.4 %	7.4 % 7.4 % 7.4 % 4.6 % 4.6 %	7.4 % 4.6 % 4.6 %
ar 6th yea			% 9.8		- 			
ar 5th yea			% 8.6					-
ar 4th ye		+	% 11.1 %			- - - - - - - - - -		
ar 3rd yea		17 2 0/2						
		6 13.5 %		% 13.5 %		+		+ + + + + +
te 1st yea		14.8 %		14.8 %	14.8 %	14.8 %	14.8 % 9.2 % 9.2 %	9.2 %
Base rate Category Note 1st year		2		2	7	2 2	2 2 2	2 2 2
te Categ		6 B12		6 B12				
Base rat		16.0 %		16.0 %	16.0 %	16.0 %	16.0 %	
Description	With spark-ignition internal combustion piston engine Of a cylinder capacity exceeding	New		Used	Used Of a cylinder capacity not exceeding 2,800 cm³	Used Of a cylinder capacity not exceeding 2,800 cm³ New	Used Of a cylinder capacity not exceeding 2,800 cm³ New With other engines	Used Of a cylinder capacity not exceeding 2,800 cm³ New With other engines Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars
CN 2017		8702 90 11		8702 90 19	8702 90 19	8702 90 19	8702 90 19 8702 90 31 8702 90 90	8702 90 19 8702 90 31 8702 90 90 8703

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	rd year 4	th year 5	th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8703 10 11	Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5.0 %	B7		4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0
8703 10 18	Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine																			
8703 21	Of a cylinder capacity not exceeding 1,000 cm ³																			
8703 21 10	New	10.0 %	B7		% 8.8	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8703 21 90	Used	10.0 %	B7		% 8.8	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8703 22	Of a cylinder capacity exceeding 1,000 cm³ but not exceeding 1,500 cm³																			
8703 22 10	New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8703 22 90	Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0

CN 2017	Description	Base rate	Category Note 1st year	Note 1		ıd year 31	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year 71	th year 8	th year 9		10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8703 23	Of a cylinder capacity exceeding 1,500 cm³ but not exceeding 3,000 cm³																			
	New																			
8703 23 11	Motor caravans	10.0 %	B7		% 8.8	7.5 % (6.3 % 5.9	5.0 %	3.8 %	2.5 %	1.3 % (0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0
8703 23 19	Other	10.0 %	B7		% 8.8	7.5 % (6.3 % 5.9	5.0 %	3.8 %	2.5 %	1.3 % (0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0
8703 23 90	Used	10.0 %	B7		8.8 %	7.5 %	6.3 % 5.9	5.0 %	3.8 %	2.5 %	1.3 % (0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0
8703 24	Of a cylinder capacity exceeding 3,000 cm ³																			
8703 24 10	New	10.0 %	B7		8.8 %	7.5 % (6.3 % 5.9	5.0 %	3.8 %	2.5 %	1.3 % (0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0
8703 24 90	Used	10.0 %	B7		8.8 %	7.5 %	6.3 % 5.9	5.0 %	3.8 %	2.5 %	1.3 % (0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
8703 31	Of a cylinder capacity not exceeding 1,500 cm ³																			
8703 31 10	New	10.0 %	B7		8.8 %	7.5 % (6.3 % 5	5.0 %	3.8 %	2.5 %	1.3 % [0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 31 90	Used	10.0 %	B7		8.8 %	7.5 %	6.3 % 5.9	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0

CN 2017	Description	Base rate	Category Note 1st year	Note		2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	rd year 4	th year 5	th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8703 32	Of a cylinder capacity exceeding 1,500 cm³ but not exceeding 2,500 cm³																			
	New																			
8703 32 11	Motor caravans	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8703 32 19	Other	10.0 %	B7		% 8.8	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8703 32 90	Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8703 33	Of a cylinder capacity exceeding 2,500 cm ³																			
	New																			
8703 33 11	Motor caravans	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8703 33 19	Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8703 33 90	Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %

Description	Base rate	Category Note 1st year	Note		nd year 3	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power																			
	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0
Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	10.0 %	B7		%8.8%	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %
- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power																			

	Description	Base rate	Category Note 1st year	Note		2nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year 6	ith year 7	th year 8	sth year	Hh year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
New		10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
Used		10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
- Other vehicles, with both compression-ignition internal combustion piston engine (die semi-diesel) and electric motomotors for propulsion, capable being charged by plugging to external source of electric pov	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	10.0 %	B7		%8.8%	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0%	% 0.0	0.0%	%0.0	0.0 %	0.0 %	0.0 %	% 0.0
- Other vehicles, with only electric motor for propulsion	vith only electric sion																			
New		10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
Used		10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
- Other		10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Motor vehicles goods	Motor vehicles for the transport of goods																			

CN 2017 Description Louiside Latin												
Description Descr	As from 16th year			% 0.0			% 0.0	% 0.0		% 0.0	% 0.0	
Description Base rate - Other, with compression-ignition internal combression-ignition - Other, with compression-ignition internal combression-ignition - Other with compression-ignition - Other with compression-ignition internal combression-ignition - Other with compression-ignition - Othe	15th year			0.0 %			% 0.0	% 0.0		% 0.0	% 0.0	
Description Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 7th year 8th year 7th year 8th year 7th year 8th year 10th 1th 12th year 6th year 7th year 8th year 7th year 8th year 9th year 1th year 9th year 9	14th year			% 0.0			0.0 %	0.0 %		0.0 %	0.0 %	
Description Description Base rate Category Note 1st year 2nd year 3rd year 5th year 5th year 6th year 7th year 8th year 9th year 10th year (diesel or semi-diesel) - Of the with compression-ignition internal combustion piston engine - Of a gross vehicle weight not exceeding 3.5 % B7 - Of a gross vehicle weight not exceeding 3.5 % B7 - Of a gross vehicle weight not exceeding 3.5 % B7 - Of a gross vehicle weight not exceeding 3.5 % - Of a gross vehicle weight not exceeding 2.500 cm² - Of highly designed for the transport of highly ardiocactive materials - Of a gross vehicle weight or expecting 4.500 cm² - Of highly designed for the transport of highly desi	13th year			% 0.0			0.0 %	0.0 %		% 0.0	0.0 %	
Description Base rate - Other, with compression-ignition infamal combustion piston engine - Of a gross vehicle weight not exceeding 2 forms Of a gross vehicle weight capacity Of a gross vehicle weight exceeding Of a gross vehicle weight with compression-ignition Of a gross vehicle weight one Specially designed for the transport Of a gross vehicle weight exceeding	12th year						% 0.0	% 0.0		% 0.0	% 0.0	
Description - Other, with compression-ignition infinite magnets of a gross vehicle weight not exceeding 2,500 cm² With engines of a cylinder capacity Other with compression-ignition infinite materials Other, with compression-ignition infinite materials (diesel or semi-circle) Of a gross vehicle weight not exceeding 2,500 cm² Other with compression-ignition (diesel or semi-circle) Of a gross vehicle weight not exceeding 2,500 cm² Other Other with compression-ignition Other with compression-ignit	11th year						0.0 %	0.0 %		% 0.0	% 0.0	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New With engines of a cylinder capacity not exceeding 2,500 cm³ New New New New Of a gross vehicle weight exceeding 5 tonnes but not exceeding 5 tonnes but not exceeding 20 tonnes							% 0.0	% 0.0		% 0.0	% 0.0	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New New New New New Of a gross vehicle weight exceeding 5,500 cm³	9th year						0.0 %	% 0.0		% 0.0	% 0.0	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New New New New New Of a gross vehicle weight exceeding 5,500 cm³	8th year						0.0 %	% 0.0		% 0.0	% 0.0	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New New New New New Of a gross vehicle weight exceeding 5,500 cm³	7th year			0.4 %			2.8 %	2.8 %		1.3 %	1.3 %	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New New New New New Of a gross vehicle weight exceeding 5,500 cm³	6th year			% 6:0			5.5 %	5.5 %		2.5 %	2.5 %	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New With engines of a cylinder capacity not exceeding 2,500 cm³ New New New New Of a gross vehicle weight exceeding 5 tonnes but not exceeding 5 tonnes but not exceeding 20 tonnes	5th year			1.3 %			8.3 %	8.3 %		∞	3.8 %	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New New New New New Of a gross vehicle weight exceeding 5,500 cm³	4th year			1.8 %			11.0 %	11.0 %		5.0 %	5.0 %	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New New New New New Of a gross vehicle weight exceeding 5,500 cm³	3rd year			2.2 %			13.8 %	13.8 %			6.3 %	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New New New New New Of a gross vehicle weight exceeding 5,500 cm³	2nd year			2.6 %			16.5 %	16.5 %		7.5 %	7.5 %	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New New With engines of a cylinder capacity not exceeding 2,500 cm³ New New New New Of a gross vehicle weight exceeding 5 tonnes but not exceeding 5 tonnes but not exceeding 5 tonnes but not exceeding 2,500 cm³ Of a gross vehicle weight exceeding 5 tonnes but not exceeding 2,500 cm³ Of a gross vehicle weight exceeding 5 tonnes but not exceeding 2,500 cms				3.1%			19.3 %	19.3 %		% 8.8	% 8.8	
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials Other Other With engines of a cylinder capacity exceeding 2,500 cm³ New New With engines of a cylinder capacity not exceeding 2,500 cm³ New New New New Of a gross vehicle weight exceeding 5 tonnes but not exceeding 5 tonnes but not exceeding 5 tonnes but not exceeding 2,500 cm³ Of a gross vehicle weight exceeding 5 tonnes but not exceeding 2,500 cm³ Of a gross vehicle weight exceeding 5 tonnes but not exceeding 2,500 cms	Note											
Description - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding 5 tonnes Specially designed for the transport of highly radioactive materials (Euratom) Other With engines of a cylinder capacity exceeding 2,500 cm³ New Used With engines of a cylinder capacity not exceeding 2,500 cm³ New Used Of a gross vehicle weight exceeding 5 tonnes but not exceeding 5 tonnes but not exceeding 5 tonnes				B7			B7	B7		B7	B7	
	Base rate			3.5 %			22.0 %	22.0 %		10.0 %	10.0 %	
CN 2017 8704 21 8704 21 10 8704 21 39 8704 21 91 8704 21 99 8704 22		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	Of a gross vehicle weight not exceeding 5 tonnes	Specially designed for the transport of highly radioactive materials (Euratom)	Other	With engines of a cylinder capacity exceeding 2,500 cm ³	New	Used	With engines of a cylinder capacity not exceeding 2,500 cm ³	New	Used	Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes
	CN 2017		8704 21	8704 21 10			8704 21 31	8704 21 39		8704 21 91	8704 21 99	8704 22

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		2nd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	4th year	5th year (5th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8704 22 10	Specially designed for the transport of highly radioactive materials (Euratom)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	% 6:0	0.4 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
	Other																			
8704 22 91	New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
8704 22 99	pas n	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
8704 23	Of a gross vehicle weight exceeding 20 tonnes																			
8704 23 10	Specially designed for the transport of highly radioactive materials (Euratom)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	% 6:0	0.4 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
	Other																			
8704 23 91	New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
8704 23 99	Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	0.0 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
	- Other, with spark-ignition internal combustion piston engine																			
870431	Of a gross vehicle weight not exceeding 5 tonnes																			

	Description	Base rate	Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	oth year (ith year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
Specially de of highly rac (Euratom)	Specially designed for the transport of highly radioactive materials (Euratom)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	% 6:0	0.4 %	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0
Other																				
With engir exceeding	With engines of a cylinder capacity exceeding 2,800 cm³																			
New		22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
Used		22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
With eng	With engines of a cylinder capacity not exceeding 2,800 cm³																			
New		10.0 %	B7		% 8.8	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
Used		10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Of a gros 5 tonnes	Of a gross vehicle weight exceeding 5 tonnes																			
Specially of highly in (Euratom)	Specially designed for the transport of highly radioactive materials (Euratom)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	% 6.0	0.4 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other																			
8704 32 91	New	22.0 %	B7		19.3 %	16.5 % 1	13.8 % 1	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	0.0 %
8704 32 99	Used	22.0 %	B7		19.3 %	16.5 % 1	13.8 % 1	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %
8704 90 00	- Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705																			
	- Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2,800 cm³																			
8706 00 11	For vehicles of heading 8702 or 8704	19.0 %	B7		16.6 %	14.3 % 1	11.9 %	9.5 %	7.1 %	4.8 %	2.4 %	% 0.0	% 0.0	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8706 00 19	Other	% 0.9	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	% 8.0	% 0.0	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category Note 1st year	Note		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year 71	th year 81	th year 9		10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Other																			
8706 00 91	For vehicles of heading 8703	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %) % 9.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8706 00 9978	Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 % (0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705																			
8707 10	- For the vehicles of heading 8703																			
8707 10 10	For industrial assembly purposes	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %) % 9.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8707 10 90	Other	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8707 90	- Other																			

As from 16th year	0.0 %	0.0 %			0.0 %
15th year	0.0 %	0.0 %			0.0 %
14th year	%0.0	% 0.0			% 0.0
13th year	% 0.0	% 0.0			% 0.0
12th year	%0.0	% 0.0			% 0.0
11th year	% 0.0	% 0.0			% 0.0
10th year	% 0.0	0.0 %			0.0 %
9th year	%0.0	0.0 %			0.0 %
8th year	% 0.0	% 0.0			% 0.0
7th year	0.6%	% 9.0			0.0 %
6th year	1.1%	1.1 %			0.0 %
5th year	1.7 %	1.7 %			% 0.0
4th year	2.3 %	2.3 %			% 0.0
ord year	2.8 %	2.8 %			1.1 %
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	3.4%	3.4 %			2.3 %
1st year	3.9 %	3.9 %			3.4 %
Note					
Base rate Category Note 1st year	B7	B7			B3
Base rate	4.5 %	4.5 %			4.5 %
Description	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Special purpose motor vehicles of heading 8705	Other	Parts and accessories of the motor vehicles of headings 8701 to 8705	- Bumpers and parts thereof	Other
CN 2017	8707 90 10	8707 90 90	8708	8708 10	8708 10 90

CN 2017	Description	Base rate	Category Note 1st year	Note 1		nd year 3	rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	th year 6	th year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Other parts and accessories of bodies (including cabs)																			
8708 21	Safety seat belts																			
8708 21 90	Other	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	% 8.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0
8708 70	- Road wheels and parts and accessories thereof																			
	Other																			
8708 70 50	Wheels of aluminium; parts and accessories of wheels, of aluminium	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	% 8.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0
8708 70 99	Other	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	% 8.0	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0
8708 80	- Suspension systems and parts thereof (including shock-absorbers)																			
	Other																			
8708 80 55	Anti roll bars; other torsion bars	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	% 9.0	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0
	Other																			
8708 80 91	Of closed-die forged steel	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	% 8.0	% 0.0	0.0 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		2nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year 6	th year	7th year	3th year	th year	10th year	11th year	12th year	13th year	14th year	15th year	from 16th year	
	Other	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	% 9.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	
	- Other parts and accessories																				
1	Radiators and parts thereof																				
	Other																				
8708 91 35	Radiators	4.5 %	B3		3.4 %	2.3 %	1.1 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	
	Parts																				
8708 91 91	Of closed-die forged steel	4.5 %	B3		3.4 %	2.3 %	1.1 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	
8708 91 99	Other	3.5 %	B3		2.6 %	1.8 %	% 6.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	
	Silencers (mufflers) and exhaust pipes; parts thereof																				

As from 16th year	% 0.0	
15th year	%0.0	
14th year	%0.0	
13th year	0.0% 0.0%	
12th year	%0.0	
11th year	% 0.0	
10th year	0.0%	
9th year	% 0.0	
8th year	0.0 % 0.0 % 0.0 %	
7th year	% 0.0	
6th year	% 0.0	
5th year	% 0.0 %	
tth year	% 0.0	
rd year	0.8 %	
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	1.5 %	
	2.3 %	
Note		
Category Note 1st year	B3	
Base rate	3.0 %	
Description	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	Clutches and parts thereof
CN 2017	8708 92 20	8708 93

0.0 % 0	0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	1.1% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	2.3 % 1.1 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	2.3 % 1.1 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	4.5% B3 3.4% 2.3% 1.1% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	4.5 % B3 3.4 % 2.3 % 1.1 % 0.0 % <td< th=""></td<>
0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.1 1.1 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 2.3 % 1.1 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 2.3 % 1.1 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 2.3 % 1.1 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	2.3 % 1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 3.4 % 2.3 % 1.1 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	3.0 % B3 2.3 % 1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 4.5 % B3 3.4 % 2.3 % 1.1 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	a compression-ignition a compression-ignition al combustion piston engine al combustion piston engine al combustion piston engine al combustion piston engine al combustion internal sexeeding cm². Vehicles of a graph and a
0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.1 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	1.5 % 0.8 % 0.0 %	1.5 % 0.8 % 0.0 %	1.5 % 0.8 % 0.0 %	2.3 % 1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 3.4 % 2.3 % 1.1 % 0.0 % 0.0 % 0.0 % 0.0 %	3.0% B3 2.3% 1.5% 0.8% 0.0% 0.0% 0.0% 0.0% 0.0% 4.5% B3 3.4% 2.3% 1.1% 0.0% 0.0% 0.0% 0.0%	les of heading 8704 with a compression-ignition al compression-ignition al compression piston engine al combustion piston engine al combustion piston engine of a representable of a cylinder ity not exceeding 2,500 cm³ or to repart ity not exceeding a station piston engine of a ler capacity not exceeding cm³. Vehicles of a ler capacity and exceeding cm³. Vehicles of a ler capacity station inflator system; altitude of a ler capacity and exceeding cm³. Vehicles of a ler capacity a
0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 % 0.0 %	0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 1.1 % 0.0 % 0.0 % 0.0 % 0.0 %	1.5% 0.8% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	1.5% 0.8% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	1.5% 0.8% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	2.3 % 1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 0.0 % 3.4 % 2.3 % 1.1 % 0.0 % 0.0 % 0.0 %	3.0% B3 2.3% 1.5% 0.8% 0.0% 0.0% 0.0% 0.0% 4.5% B3 3.4% 2.3% 1.1% 0.0% 0.0% 0.0%	les of heading 8704 with a compression-ignition al combustion piston engine of a cylinder styling not exceeding 2,500 cm³ or spark-ignition internal ustion piston engine of a cylinder spark-ignition internal ustion piston engine of a crapacity not exceeding cm³. Vehicles of a cylinder system; airbags with inflator system; along the compact of the compact of the cylinder of the cy
0.0 % 0.0 % 0.0 % 0.0 %	0.8 % 0.0 % 0.0 % 1.1 % 0.0 % 0.0 %	1.5% 0.8% 0.0% 0.0% 2.3% 1.1% 0.0% 0.0%	1.5% 0.8% 0.0% 0.0% 2.3% 1.1% 0.0% 0.0%	1.5% 0.8% 0.0% 0.0% 2.3% 1.1% 0.0% 0.0%	2.3 % 1.5 % 0.8 % 0.0 % 0.0 % 0.0 % 3.4 % 2.3 % 1.1 % 0.0 % 0.0 %	3.0% B3 2.3% 1.5% 0.8% 0.0% 0.0% 4.5% B3 3.4% 2.3% 1.1% 0.0% 0.0%	les of heading 8703; les of heading 8704 with a compression-ignition al combustion pison engine of or semi-diesel) of a cylinder ity not exceeding 2,500 cm³ or spark-ignition internal ustion piston engine of a ler capacity not exceeding cm³.Vehicles of ag 8705 airbags with inflator system; a characteristic of the semi-diesel of a cylinder and a compression piston engine of a ler capacity of a cylinder and a compression internal ust of a ler capacity and exceeding cm³.Vehicles of a ler capacity of a ler capacity of a ler capacity of a ler capacity and a ler capacity of a ler capacity of a ler capacity and a ler cap
% 0.0 % 0.0	0.8 % 0.0 % 1.1 % 0.0 %	1.5 % 0.8 % 0.0 % 2.3 % 1.1 % 0.0 %	1.5 % 0.8 % 0.0 % 2.3 % 1.1 % 0.0 %	1.5 % 0.8 % 0.0 % 2.3 % 1.1 % 0.0 %	2.3 % 1.5 % 0.8 % 0.0 % 3.4 % 2.3 % 1.1 % 0.0 %	3.0% B3 2.3% 1.5% 0.8% 0.0% 4.5% B3 3.4% 2.3% 1.1% 0.0%	les of heading 8704 with a compression-ignition al combustion piston engine of a cylinder ity not exceeding 2,500 cm³ or spark-ignition internal ustion piston engine of a ler capacity not exceeding cm³. Vehicles of a ler capacity may airbags with inflator system; as less of the companies of the companies of the capacity may be a ler capacity and the capacity of a ler capacity may be a ler capacity and the capacity and the capacity and the capacity are capacity and the capacity and the capacity are capacity and the capacity and the capacity and the capacity and the capacity are capacity and the
	0.8 %	1.5% 0.8%	1.5 % 0.8 % 2.3 % 1.1 %	1.5% 0.8%	2.3 % 1.5 % 0.8 % 3.4 % 2.3 % 1.1 %	3.0% B3 2.3% 1.5% 0.8% 4.5% B3 3.4% 2.3% 1.1%	les of heading 8703; les of heading 8704 with a compression-ignition al combustion piston engine of a cylinder tity not exceeding 2,500 cm³ or spark-ignition internal lastion piston engine of a ler capacity not exceeding cm³, Vehicles of a ler capacity not exceeding cm³, Vehicles of a lastion piston engine of a lastic last
		1.5 %	1.5 %	1.5 %	2.3 % 1.5 % 3.4 % 2.3 %	3.0 % B3 2.3 % 1.5 % 4.5 % B3 3.4 % 2.3 %	e industrial assembly of: trian-controlled tractors of ading 8701 10; les of heading 8704 with a compression-ignition al combustion piston engine of a combresion internal suston piston engine of a ler capacity not exceeding cm³, vehicles of a ler capacity of a ler capacity in the ler capacity of a ler capacity in the ler capacity of a ler capacity in the ler capacity of a ler capacity of a ler capacity in the ler capacity of a ler capacity in the ler capaci

CR 2017 Description Base rate Category Note Ist year 2nd year 3nd year				
Description Base rate Category Note Ist year Thyear Sth year S	As from 16th year			
	15th year			
Description Base rate Category Note Ist year For the industrial assembly of: Pedestrian-controlled tractors of reading 8703. Vehicles of heading 8704 with expant combustion piston engine of a cylinder expecting 2,500 cm³ vith a spark-ignition internal combustion piston engine of a cylinder expecting 2,500 cm³ vith a spark-ignition internal combustion piston engine of a combustion piston engine of a combustion piston engine of a cylinder expecting 2,500 cm³ vith a spark-ignition internal combustion piston engine of a combustion engine of a combustion engine of a combustion piston engine of a combustic piston engine of a combustion piston engine of a combustic	14th year			
Description Base rate Category Note Istyear 2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year 10th 11th year 8th year 10th year 10th year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year 10th year	13th year	0.0%		
Description Base rate Category Note Ist year For the industrial assembly of: Pedestrian-controlled tractors of subheading 8703; Vehicles of heading 8705. Vehicles of heading 8705 Vehicles of heading 8705 Vehicles of heading 8705 Other Other Description Other State	12th year	0.0%		
Description Base rate Category Note Ist year For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8703 minernal combustion internal combustion internal combustion internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³ vilh a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8703; Vehicles of heading 8705 Other Other Description Base rate Category Note Ist year 2nd year 2nd year 3nd year 4th year 6th year 7th year 8th year 9th year	11th year			
Description Base rate For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8705 Other Other Other Other Other Other Other Other				0.0 %
Description Base rate For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8705 Other Other Other Other Other Other Other Other	9th year			
Description Base rate For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8705 Other Other Other Other Other Other Other Other	8th year			
Description Base rate For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8705 Other Other Other Other Other Other Other Other	7th year			
Description Base rate For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8705 Other Other Other Other Other Other Other Other	6th year	% 0.0		
Description Base rate For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8705 Other Other Other Other Other Other Other Other	5th year	%0.0		% 8.0
Description Base rate For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8705 Other Other Other Other Other Other Other Other	4th year	%0.0		1.5 %
Description Base rate For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8705 Other Other Other Other Other Other Other Other	3rd year	%8.0		2.3 %
Description Base rate For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³. Vehicles of heading 8705 Other Other Other Other Other Other Other Other	2nd year	1.5 %		3.0 %
Description For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705 Other		2.3 %		3.8 %
Description For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705 Other	Note			
Description For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705 Other	Category	B3		B5
	Base rate			4.5 %
CN 2017 8708 95 10 8708 99		1	Other	
	CN 2017	8708 95 10	8208	8708 99 93

As from 16th year		% 0.0		0.0 %		% 0.0	% 0.0
15th year		% 0.0		0.0 %		% 0.0	% 0.0
14th year		% 0.0		0.0 %		% 0.0	0.0 %
13th year		% 0.0		% 0.0		% 0.0	% 0.0
12th year		% 0.0		% 0.0		% 0.0	% 0.0
11th year		% 0.0		% 0.0		% 0.0	% 0:0
10th year		% 0.0		% 0.0		% 0.0	% 0.0
9th year		% 0.0		0.0 %		% 0.0	0.0 %
8th year		% 0.0		% 0.0		% 0.0	% 0.0
7th year		% 0.0		% 0.0		% 0.0	0.0 %
6th year		% 0.0		% 0.0		% 0.0	% 0.0
5th year		1.3 %		1.3 %		1.3 %	1.3 %
4th year		2.7 %		2.7 %		2.7 %	2.7 %
3rd year		4.0 %		4.0 %		4.0 %	4.0 %
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year		5.3 %		5.3 %		5.3 %	5.3 %
		6.7 %		6.7 %		6.7 %	6.7 %
Note							
Base rate Category Note 1st year		B5		B5		B5	B5
Base rate		%0.8		% 0.8		8.0%	% 0.8
Description	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, side-cars	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³	Scooters	Other, of a cylinder capacity	Exceeding 50 cm ³ but not exceeding 125 cm ³	Exceeding 125 cm ³ but not exceeding 250 cm ³
CN 2017	8711	8711 10 00	8711 20	8711 20 10		8711 20 92	8711 20 98

CN 2017	Description	Base rate	Category Note 1st year	Note		2nd year	3rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year (6	oth year 7	th year 8	th year 9	th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm³ but not exceeding 500 cm³																			
8711 30 10	Of a cylinder capacity exceeding 250 cm ³ but not exceeding 380 cm ³	% 0.9	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8711 30 90	Of a cylinder capacity exceeding 380 cm ³ but not exceeding 500 cm ³	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm³ but not exceeding 800 cm³	% 0.9	B3		4.5 %	3.0 %	1.5 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	% 0.9	B3		4.5 %	3.0 %	1.5 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0:0	0.0 %	% 0.0	% 0.0	% 0:0	% 0.0	% 0.0	% 0:0	% 0.0
8711 60	- With electric motor for propulsion																			

CN 2017	Description	Base rate	Category Note 1st year	Note 1s		nd year 3	rd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year	6th year	th year 8	sth year	oth year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8711 60 10	Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	% 0.9	B5	4,1	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8711 60 90	Other	% 0.9	B5	4)	2.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8711 90 00	- Other	% 0.9	B5	4)	2.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0
8714	Parts and accessories of vehicles of headings 8711 to 8713																			
8714 10	- Of motorcycles (including mopeds)																			
8714 10 10	Brakes and parts thereof	3.7 %	B3		2.8 %	1.9 %	% 6.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0
8714 10 20	Gear boxes and parts thereof	3.7 %	B3		2.8 %	1.9 %	% 6.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0
8714 10 30	Road wheels and parts and accessories thereof	3.7 %	B3	(4	2.8 %	1.9 %	% 6:0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8714 10 40	Silencers (mufflers) and exhaust pipes; parts thereof	3.7 %	B3	64	2.8 %	1.9 %	% 6:0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0

																	I	l		
CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		nd year	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	4th year	5th year (oth year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8714 10 50	Clutches and parts thereof	3.7 %	B3		2.8 %	1.9 %	% 6.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0
8714 10 90	Other	3.7 %	B3		2.8 %	1.9 %	% 6.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
XVIII	SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASU MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF	PHIC, CIN ACCESSO	EMATOGRA	APHIC, EOF	MEASU	RING, CE	JRING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;	, PRECIS	ION, ME	DICAL (OR SUR(SICAL II	NSTRUM	ENTS A	ND APP.	ARATUS); CLOC	KS AND	WATCF	IES;
06	CHAPTER 90 - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURI THEREOF	IIC, CINEM	1ATOGRAP.	HIC, M	EASURI	IG, CHEC	ING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES	RECISIO,	N, MEDI	CAL OR	SURGIC	CAL INS	TRUMEI	NTS ANI) APPAR	ATUS; P	ARTS A	ND ACC	ESSOR	IES
9005	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked																			
	- Objective lenses																			
9002 11 00	For cameras, projectors or photographic enlargers or reducers	% 2.9	B3		5.0 %	3.4 %	1.7 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	0.0 %
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection																			

As from 16th year		% 0.0		% 0.0			% 0.0	% 0.0
15th year		0.0 %		0.0 %			0.0 %	0.0 %
14th year		% 0.0		0.0 %			% 0.0	0.0 %
13th year		% 0.0		% 0.0			% 0.0	0.0 %
12th year		0.0 %		% 0.0			% 0.0	0.0 %
11th year		% 0.0		% 0.0			% 0.0	% 0.0
10th year		% 0.0		0.0 %			% 0.0	% 0.0
9th year		0.0 %		0.0 %			% 0.0	0.0 %
8th year		0.0 %		% 0.0			% 0.0	% 0.0
7th year		0.0 %		% 0.0			% 0.0	0.0 %
6th year		% 0.0		% 0.0			% 0.0	% 0.0
5th year		1.1 %		0.3 %			0.4 %	0.4 %
4th year		2.2 %		% 9.0			% 6.0	% 6.0
2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year		3.4 %		1.0 %			1.3 %	1.3 %
nd year		4.5 %		1.3 %			1.7 %	1.7 %
		9.6 %		1.6 %			2.2 %	2.2 %
Note 1								
Base rate Category Note 1st year		B5		B5			B5	B5
Base rate		6.7 %		1.9 %			2.6 %	2.6 %
Description	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	Other	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	- Speed indicators and tachometers; stroboscopes	Speed indicators and tachometers	Speed indicators for vehicles	Other
CN 2017	9011 20	9011 20 90	9029	9029 10 00	9029 20		9029 20 31	9029 20 38

																				٧٥
CN 2017	Description	Base rate	Base rate Category Note 1st year	Note		2nd year	3rd year 4	2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year	5th year 6	oth year 7	7th year 8	3th year 5	th year	10th year	11th year	12th year	13th year	14th year	15th year	from 16th year
9029 20 90	Stroboscopes	2.6 %	B5		2.2 %	1.7 %	1.3 %	% 6.0	0.4 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
9029 90 00	- Parts and accessories	2.2 %	B5		1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
XX	SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES	JFACTUR!	ED ARTICLE	SE																
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES	FACTURE	3D ARTICLE	SS																
2096	Slide fasteners and parts thereof																			
9607 20	- Parts																			
9607 20 10	Of base metal, including narrow strips mounted with chain scoops of base metal	6.7 %	B5		5.6 %	4.5 %	3.4 %	2.2 %	1.1 %	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0
9620 00	Monopods, bipods, tripods and similar articles																			
9620 00 91	Of plastics or of aluminium	% 0.9	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %

PART 3

Tariff elimination and reduction - Japan

SECTION A

Notes for the Schedule of Japan

- 1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of Japan in Section D apply:
 - (a) in addition to customs duties on originating goods classified under the tariff lines which are not listed in the Schedule of Japan, customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and these goods shall be duty-free as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four equal annual instalments, and these goods shall be duty-free as from 1 April of the fourth year;

- (c) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual instalments, and these goods shall be duty-free as from 1 April of the sixth year;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B5*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 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;
- (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 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 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;
- (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 fifth year, and these goods shall be duty-free as from 1 April of the sixth 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 25 per cent *ad valorem* and 40 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 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;

- (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 35 per cent *ad valorem* and 40 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 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;
- (i) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual instalments, and these goods shall be duty-free as from 1 April of the eighth 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 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;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B7**" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the third year; and
 - (iii) 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 fourth year, and these goods shall be duty-free as from 1 April of the eighth year;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated in nine equal annual instalments, and these goods shall be duty-free as from 1 April of the ninth 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 2.2 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 nine equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 10th year;
- (n) customs duties on originating goods classified under the tariff lines indicated with"B10" shall be eliminated in 11 equal annual instalments, and these goods shall be duty-free as from 1 April of the 11th 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 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 set out 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;
- (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 10th year, the difference between:
 - (A) the sum of:
 - (1) the value per kilogramme obtained by multiplying the value of the customs duty per kilogramme by a Coefficient which shall be the difference between 100 per cent plus the rate set out in Column 3 of the table below and the value obtained by dividing the value per kilogramme set out in Column 2 of the table below by 897.59 yen per kilogramme; and
 - (2) the value per kilogramme set out in Column 2 of the table below; and

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	307.87	4.3
2	269.50	3.7
3	231.13	3.2
4	192.75	2.7
5	154.38	2.2
6	128.65	1.8
7	102.91	1.4
8	77.19	1.1
9	51.46	0.7
10	25.72	0.3

- (B) the value for customs duty per kilogramme; and
- (ii) zero, as from 1 April of the 11th 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 4.3 per cent *ad valorem* on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 2.2 per cent *ad valorem* from the level set out in subparagraph (i) in four 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 six equal annual instalments beginning on 1 April of the sixth year, and these goods shall be duty-free as from 1 April of the 11th 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 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 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;

- (s) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated in 13 equal annual instalments, and these goods shall be duty-free as from 1 April of the 13th 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 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 set out in subparagraph (i) in 12 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 13th 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 sixth 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 seventh year, and these goods shall be duty-free as from 1 April of the 13th 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 sixth 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 seventh year;

- (iv) the customs duties shall remain at the level set out in subparagraph (iii) until 31 March of the 12th year; and
- (v) the customs duties shall be eliminated, and these goods shall be duty-free as from 1 April of the 13th year;
- (w) customs duties on originating goods classified under the tariff lines indicated with"B13" shall be eliminated in 14 equal annual instalments, and these goods shall be duty-free as from 1 April of the 14th year;
- (x) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual instalments, and these goods shall be duty-free as from 1 April of the 16th 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 15th year, the lesser of:
 - (A) the difference between the value for customs duty per each and the value per each obtained by multiplying 20,400.55 yen per each by 100 per cent plus the rate set out in Column 3 of the table below; and

(B) the value per each set out in Column 2 of the table below; and

1	2	3
Year	Value per each (yen)	Rate (%)
1	18,288.75	7.9
2	17,069.50	7.4
3	15,850.25	6.9
4	14,631.00	6.3
5	13,411.75	5.8
6	12,192.50	5.3
7	10,973.25	4.7
8	9,754.00	4.2
9	8,534.75	3.7
10	7,315.50	3.1
11	6,096.25	2.6
12	4,877.00	2.1
13	3,657.75	1.5
14	2,438.50	1.0
15	1,219.25	0.5

(ii) zero, as from 1 April of the 16th 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 80 per cent of the base rate in 11 equal annual instalments beginning 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 10 equal annual instalments beginning on 1 April of the 12th year, and these goods shall be duty-free as from 1 April of the 21st 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 27.5 per cent *ad valorem* on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 20 per cent *ad valorem* from the level set out in subparagraph (i) in nine equal annual instalments beginning on 1 April of the second year;

- (iii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (ii) in six equal annual instalments beginning on 1 April of the 11th year; and
- (iv) the customs duties shall remain at 9 per cent ad valorem from the 16th year;
- (bb) customs duties on originating goods classified under the tariff lines indicated with "R2" shall be the lesser of:
 - (i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 393 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

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

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	93.75	2.2
2	93.75	1.9
3	93.75	1.7
4	93.75	1.4
5	52.50	1.2
6	49.50	0.9
7	46.50	0.7
8	43.50	0.4
9	40.50	0.2
10 and thereafter	37.50	0

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

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

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	125	2.2
2	125	1.9
3	125	1.7
4	125	1.4
5	70	1.2
6	66	0.9
7	62	0.7
8	58	0.4
9	54	0.2
10 and thereafter	50	0

- (dd) customs duties on originating goods classified under the tariff lines indicated with "R4" shall be reduced as follows:
 - (i) the customs duties shall be reduced to 39 per cent *ad valorem* on the date of entry into force of this Agreement;

- (ii) the customs duties shall be reduced to 20 per cent *ad valorem* from the level set out in subparagraph (i) in nine equal annual instalments beginning on 1 April of the second year;
- (iii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (ii) in six equal annual instalments beginning on 1 April of the 11th year; and
- (iv) the customs duties shall remain at 9 per cent ad valorem from the 16th 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 50 per cent of the base rate in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the 11th 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 50 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 25 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 in six equal annual instalments beginning on the date of entry into force of this Agreement; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	77.43	255.87
2	62.87	207.73
3	48.30	159.60
4	33.73	111.47
5	19.17	63.33
6	4.60	15.20

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 in six equal annual instalments beginning on the date of entry into force of this Agreement; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	83.33	274.38
2	67.65	222.77
3	51.98	171.15
4	36.30	119.53
5	20.62	67.92
6	4.95	16.30

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 35 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced by 70 per cent of the level set out in subparagraph (i) in 10 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 11th year;
- (ll) customs duties on originating goods classified under the tariff lines indicated with "R12" shall be reduced as follows:
 - (i) the customs duties shall be reduced to 25 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement;

- (ii) the customs duties shall be reduced by 70 per cent of the level set out in subparagraph (i) in 10 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 11th 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 15 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 50 per cent of the base rate in four equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the fourth year;

- (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 75 per cent of the base rate in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the 11th 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 10 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 75 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 60 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 63 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 66.6 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth 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 67 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;
- (xx) customs duties on originating goods classified under the tariff lines indicated with "TRQ" shall be governed by the terms of tariff rate quota applicable to that tariff line, as 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 paragraphs 3 and 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

Tariff rate quotas of Japan

1. General provisions

- (a) For the purposes of subparagraph 1(xx) of Section A, customs duties on originating goods classified under the tariff lines indicated with "TRQ-n" in Column "Note" in the Schedule of Japan shall be governed by the terms of the tariff rate quota (TRQ) for that specific tariff line, as set out in this Section, beginning on the date of entry into force of this Agreement.
- (b) For the purposes of implementing the TRQ set out in this Section, where the first year is less than 12 months, the aggregate quota quantity for the first year set out in each TRQ shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this subparagraph, 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), provided that the unit specified in relevant provisions in this Section shall apply.

(c) In this Section, the descriptions of product or products in the title of each TRQ are not necessarily exhaustive. These descriptions are included solely to assist users in understanding this Section and shall not alter or supersede the coverage for each TRQ established by reference to the relevant tariff lines.

2. TRQ-1: Wheat products

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Aggregate quota quantity (metric tonnes)
100
120
140
160
180
200

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 200 metric tonnes.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190410.221, 190420.221, 190430.010, 190490.210 and 210690.214.
- (d) TRQ-1 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by the Ministry of Agriculture, Forestry and Fisheries of Japan (hereinafter referred to in this Section as "MAFF"), or its successor, as a State Trading Enterprise using a simultaneous buy-sell (hereinafter referred to in this Section as "SBS") mechanism. Japan may collect the import mark-up for goods imported under the TRQ-1. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

- 3. TRQ-2: Mixes and doughs and cake mixes
 - The aggregate quota quantity in a particular year of originating goods of the European (a) Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	10,400
2	11,160
3	11,920
4	12,680
5	13,440
6	14,200
For the seventh year and for each subsequent year, the aggregate quota	

The rate of customs duty on originating goods of the European Union classified under (b) the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190120.222, 190120.232, 190120.235 and 190120.243.
- (d) TRQ-2 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.
- 4. TRQ-3: Food preparations made primarily of wheat
 - (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Aggregate quota quantity (metric tonnes)
2,000
2,200
2,400
2,600
2,800
3,000

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 3,000 metric tonnes.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190190.242, 190190.247, 190190.252 and 190190.267.
- (d) TRQ-3 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

- 5. TRQ-4: Wheat flour, pellets, rolled and food preparations
 - (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	3,700
2	3,800
3	3,900
4	4,000
5	4,100
6	4,200
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 4,200 metric tonnes.	

quantity shall remain at 4,200 metric tonnes.

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 110100.011, 110100.091, 110290.210, 110311.010, 110319.210, 110320.110, 110320.510, 110419.111, 110419.121, 110429.111, 110429.121, 110811.010, 190120.131, 190120.151, 190190.151 and 190190.171.
- (d) TRQ-4 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ-4. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

6. TRQ-5: Wheat

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraphs (e) and (f), and the maximum import mark-up to set the minimum selling price for each year for those goods are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	Maximum import mark-up to set the minimum selling price (yen/kg)
1	200	16.2
2	212	15.3
3	223	14.5
4	235	13.6
5	247	12.8
6	258	11.9
7	270	11.1
8	270	10.2
9	270	9.4

For the 10th year and for each subsequent year, the aggregate quota quantity shall remain at 270 metric tonnes. For the 10th year and for each subsequent year, the maximum import mark-up to set the minimum selling price shall remain at 9.4 yen per kilogramme for the originating goods.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 100111.010, 100119.010, 100191.011, 100191.019, 100199.011, 100199.019 and 100860.210.

- (d) TRQ-5 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism.
- (e) For the purposes of TRQ-5, "maximum import mark-up to set the minimum selling price" means the maximum amount that MAFF, or its successor, may add to the amount paid for goods when it sets the minimum selling price at or above which MAFF, or its successor, shall not reject a bid in an SBS tender unless the tender amount in the SBS tender is fully subscribed through higher bids.
- (f) The difference between the amount paid by the purchaser in an SBS transaction for goods and the amount paid by MAFF, or its successor, for the goods shall be retained by MAFF, or its successor, as the import mark-up for the goods, which can be more than the maximum import mark-up to set the minimum selling price but shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

7. TRQ-6: Udon

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	10
For the second year and for each subsequent year, the aggregate quota quantity shall remain at 10 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 190219.092.
- (d) TRQ-6 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

- 8. TRQ-7: Barley flour, groats and pellets
 - (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	120
3	140
4	160
5	180
6	200

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 200 metric tonnes.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 110290.110, 110319.110, 110320.410, 110419.410, 110429.410 and 190410.231.

(d) TRQ-7 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ-7. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

9. TRQ-8: Food preparations of barley

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Aggregate quota quantity (metric tonnes)
100
120
140
160
180
200

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 200 metric tonnes.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190120.141, 190190.161, 190420.231, 190490.310 and 210690.216.
- (d) TRQ-8 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ-8. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

10. TRQ-9: Barley

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraphs (e) and (f), and the maximum import mark-up to set the minimum selling price for each year for those goods are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	Maximum import mark-up to set the minimum selling price (yen/kg)
1	30	7.6
2	30	7.2
3	30	6.8
4	30	6.4
5	30	6.0
6	30	5.6
7	30	5.2
8	30	4.8
9	30	4.4

For the 10th year and for each subsequent year, the aggregate quota quantity shall remain at 30 metric tonnes. For the 10th year and for each subsequent year, the maximum import mark-up to set the minimum selling price shall remain at 4.4 yen per kilogramme.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 100310.010 and 100390.019.
- (d) TRQ-9 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. A longer shipping period based on a trading contract between an importer and a producer shall be allowed.

- (e) For the purposes of TRQ-9, "maximum import mark-up to set the minimum selling price" means the maximum amount that MAFF, or its successor, may add to the amount paid for goods when it sets the minimum selling price at or above which MAFF, or its successor, shall not reject a bid in an SBS tender unless the tender amount in the SBS tender is fully subscribed through higher bids.
- (f) The difference between the amount paid by the purchaser in an SBS transaction for goods and the amount paid by MAFF, or its successor, for the goods shall be retained by MAFF, or its successor, as the import mark-up for the goods, which can be more than the maximum import mark-up to set the minimum selling price but shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

11. TRQ-10: Malt

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	
1	185,700	
For the second year and for each subsequent year, the aggregate quota quantity shall remain at 185,700 metric tonnes.		

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 110710.029 and 110720.020.

- (d) TRQ-10 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.
- 12. TRQ-11: Coffee, tea mixes, food preparations and doughs
 - (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	1,270
2	1,321
3	1,372
4	1,423
5	1,474
6	1,525
7	1,576
8	1,627
9	1,678
10	1,729
11	1,780

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 1,780 metric tonnes.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the 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.
- (d) TRQ-11 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

13. TRQ-12: Food preparations

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	150.0
2	157.5
3	165.0
4	172.5
5	180.0
6	187.5
7	195.0
8	202.5
9	210.0
10	217.5
11	225.0

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 225 metric tonnes.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 210690.590.
- (d) TRQ-12 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

14. TRQ-13: Glucose and fructose

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	1,780
2	2,136
3	2,492
4	2,848
5	3,204
6	3,560
7	3,916
8	4,272
9	4,628
10	4,984
11	5,340

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 5,340 metric tonnes.

- (b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d)(i) shall be duty-free.
 - (ii) The in-quota rate of customs duty other than the levy on originating goods of the European Union classified under the tariff lines set out in subparagraph (d)(ii) shall be 21.5 yen per each kilogramme of the sugar portion of those originating goods, on which Japan may charge a levy. The rate of that levy shall be no greater than that of a levy applicable at the time of importation on originating goods classified under the tariff line 170199.200. The sugar portion of those originating goods of the European Union classified under the tariff lines set out in subparagraph (d)(ii) shall be determined by the weight of sucrose (dry matter basis), contained in those originating goods.
- (c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (d) (i) Subparagraphs (a), (b)(i) and (c) shall apply to the originating goods classified under the tariff lines 170230.221, 170230.229, 170240.220, 170260.220 and 170290.529.
 - (ii) Subparagraphs (a), (b)(ii) and (c) shall apply to the originating goods classified under the tariff lines 170230.210, 170240.210 and 170260.210.
- (e) TRQ-13 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

15. TRQ-14: Food preparations

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) and the in-quota rate of customs duty for each year are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
1	3,500	14.0
2	3,850	14.0
3	4,200	14.0
4	4,550	14.0
5	4,900	14.0
6	5,250	14.0
7	5,600	14.0
8	5,950	14.0
9	6,300	14.0
10	6,650	14.0
11	7,000	14.0

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 7,000 metric tonnes. For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 14.0%.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 190190.211.
- (d) TRQ-14 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

- 16. TRQ-15: Food preparations containing more than 50 per cent of sucrose, and cocoa powder
 - (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	103
3	106
4	109
5	112
6	115
7	118
8	121
9	124
10	127
11	130

For the 12th year and each subsequent year, the aggregate quota quantity shall remain at 130 metric tonnes.

- (b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 170113.000, 170114.190, 200540.190, 200551.190, 200599.119, 210690.282 and 210690.510 shall be duty-free.
 - (ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 190190.219 and 210690.284 shall be reduced as follows:

Year	In-quota rate of customs duty (%)
1	28.7
2	27.6
3	26.5
4	25.4
5	24.3
6	23.3
7	22.2
8	21.1
9	20.0
10	18.9
11	17.9

For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 17.9%.

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 180610.100 shall be reduced as follows:

Year	In-quota rate of customs duty (%)	
1	28.4	
2	27.0	
3	25.7	
4	24.3	
5	23.0	
6	21.6	
7	20.3	
8	18.9	
9	17.6	
10	16.2	
11	14.9	
For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 14.9%.		

(c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 170113.000, 170114.190, 180610.100, 190190.219, 200540.190, 200551.190, 200599.119, 210690.282, 210690.284 and 210690.510.
- (e) TRQ-15 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

17. TRQ-16: Sugar

- (a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) shall be duty-free, subject to levies which shall be refunded in accordance with the laws and regulations of Japan, when:
 - the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)	
1	500	
For the second year and for each subsequent year, the aggregate quota		

For the second year and for each subsequent year, the aggregate quota quantity shall remain at 500 metric tonnes.

- (ii) the originating goods are imported with certificate of product testing and development which certifies the originating goods meet criteria and conditions set out in the laws and regulations of Japan.
- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 170112.100, 170112.200, 170114.110, 170114.200, 170191.000, 170199.100, 170199.200, 170290.110, 170290.211, 170290.521 and 210690.221.
- (d) TRQ-16 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

18. TRQ-17: Starch

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	6,400
2	6,550
3	6,700
4	6,850
5	7,000
6	7,150

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 7,150 metric tonnes.

(b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 110812.090, 110813.090, 110814.090, 110819.019 and 110819.099 shall be duty-free, subject to levy of up to 25 per cent, only if those originating goods are imported for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue.

- (ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 110813.090 imported for other purposes than those stipulated in subparagraph (b)(i) shall be duty-free only if those originating goods are imported under the following condition:
 - (A) those originating goods are not used directly for retail sale or food service industry; 1 or
 - (B) the quota quantity to be allocated for each application made by an importer shall not exceed the limit of three multiplied by the quantity of the potato starch, specified in application, produced from domestic potato and used by the importer in Japan.
- (iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 110820.090 shall be duty-free.

The imports under subparagraph (b)(ii)(A) are to be certified by the Government of Japan as not being used directly for retail sale or food service industry on a certificate of tariff rate quota.

- (iv) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 110812.090 imported for other purposes than those stipulated in subparagraph (b)(i) shall be 12.5 per cent.
- (v) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 190120.159 (not containing added sugar) and 190190.179 (not containing added sugar) shall be 16 per cent.
- (vi) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 110814.090, 110819.019 and 110819.099 imported for other purposes than those stipulated in subparagraph (b)(i) shall be 25 per cent.
- (vii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 190120.159 (containing added sugar) and 190190.179 (containing added sugar) shall be 25 per cent.
- (c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 110812.090, 110813.090, 110814.090, 110819.019, 110819.099, 110820.090, 190120.159 and 190190.179.
- (e) TRQ-17 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

19. TRQ-18: Prepared edible fats and oils

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) and the in-quota rate of customs duty for each year are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
1	360	20.3
2	380	19.4
3	400	18.4
4	420	17.4
5	440	16.5
6	460	15.5
7	480	14.5
8	500	13.6
9	520	12.6
10	540	11.6
11	560	10.7

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 560 metric tonnes. For the 12th year and for each subsequent year, the inquota rate of customs duty shall remain at 10.7%.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 210690.291.
- (d) TRQ-18 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

20. TRQ-19: Food preparations containing cocoa

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) and the in-quota rate of customs duty for each year are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
1	580	20.3
2	580	19.4
3	580	18.4
4	580	17.4
5	580	16.5
6	580	15.5
7	580	14.5
8	580	13.6
9	580	12.6
10	580	11.6
11	580	10.7

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 580 metric tonnes. For the 12th year and for each subsequent year, the inquota rate of customs duty shall remain at 10.7%.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 180620.290.
- (d) TRQ-19 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

- 21. TRQ-20: Food preparations containing cocoa (for the preparation of chocolate)
 - (a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) shall be duty-free, when:
 - the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)
1	440
2	526
3	612
4	698
5	784
6	870
7	956
8	1,042
9	1,128
10	1,214
11	1,300

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 1,300 metric tonnes.

- (ii) the quota quantity to be allocated for each application made by an importer shall not exceed the limit of three multiplied by the quantity of the milk powder, specified in application, produced from domestic milk and used by the importer for the production of chocolate in Japan.
- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 180620.290.
- (d) TRQ-20 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

TRQ-21: Evaporated milk 22.

- (a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) shall be duty-free, when:
 - (i) the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)	
1	780	
2	1,124	
3	1,468	
4	1,812	
5	2,156	
6	2,500	
For the seventh year and for each subsequent year, the aggregate quota		

quantity shall remain at 2,500 metric tonnes.

the originating goods are liquid at ordinary temperature, approximately from 1 to (ii) 32 degrees Celsius.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 040291.129 and 040291.290.
- (d) TRQ-21 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

23. TRQ-22: Whey

(a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040410.139, 040410.149, 040410.189, 040490.118, 040490.128 and 040490.138 shall be duty-free. The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040410.129 and 040410.169 shall be eliminated as follows:

Year	In-quota rate of customs duty (containing added sugar) (%)	In-quota rate of customs duty (not containing added sugar) (%)
1	31.8	22.7
2	28.6	20.5
3	25.5	18.2
4	22.3	15.9
5	19.1	13.6
6	0.0	0.0

For the seventh year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

- (b) The in-quota rate of customs duty set out in subparagraph (a) shall be applied when:
 - (i) the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Aggregate quota quantity (metric tonnes)
200
520
840
160
480
800
120
440
760
080
400

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 9,400 metric tonnes.

- (ii) the following condition is satisfied:
 - (A) the ash content of the originating goods classified under the tariff lines 040410.129 and 040410.169 are more than or equal to 11 per cent;
 - (B) the originating goods classified under the tariff lines 040410.149, 040410.189, 040490.118, 040490.128 and 040490.138 are whey and products consisting of natural milk constitutions, used for infant formula; or
 - (C) the originating goods classified under the tariff lines 040410.139 and 040410.149 are whey permeate with protein content less than 5 per cent.

- (c) The rate of customs duty on originating goods of the European Union classified under the tariff lines 040410.129, 040410.139, 040410.149, 040410.169 and 040410.189 imported in excess of the aggregate quota quantity set out in subparagraph (b)(i) shall be determined in accordance with categories "R11" and "R12" for the originating goods containing a milk protein content of less than 25 per cent and the originating goods containing a milk protein content equal to or greater than 25 per cent but less than 45 per cent, "B5****" and "B5******" for the originating goods containing a milk protein content equal to or greater than 45 per cent or "A" for the originating goods for manufacturing mixed feeds containing added colouring matter, as set out in subparagraphs 1(kk), 1(ll), 1(g), 1(h) and 1(a) respectively of Section A. The rate of customs duty on originating goods of the European Union classified under the tariff lines 040490.118, 040490.128 and 040490.138 imported in excess of the aggregate quota quantity set out in subparagraph (b)(i) shall be excluded from any tariff commitment under this Agreement.
- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 040410.129, 040410.139, 040410.149, 040410.169, 040410.189, 040490.118, 040490.128 and 040490.138.

- (e) TRQ-22 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.
- 24. TRQ-23: Butter, skimmed milk powder, milk powder, butter milk powder and condensed milk
 - (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (e), expressed in terms of whole milk equivalent (metric tonnes) calculated with a conversion factor listed in subparagraph (c) is set out in the table below:

Year	Aggregate quota quantity (whole milk equivalent (metric tonnes))
1	12,857
2	13,286
3	13,714
4	14,143
5	14,571
6	15,000

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 15,000 whole milk equivalent (metric tonnes).

(b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040510.129, 040510.229, 040520.090, 040590.190 and 040590.229 shall be reduced as follows:

Year	In-quota rate of customs duty for butter
1	35% + 290 yen/kg
2	35% + 261 yen/kg
3	35% + 232 yen/kg
4	35% + 203 yen/kg
5	35% + 174 yen/kg
6	35% + 145 yen/kg
7	35% + 116 yen/kg
8	35% + 87 yen/kg
9	35% + 58 yen/kg
10	35% + 29 yen/kg
11	35%
For the 12th year and for each subsequent year, the in quota rate of	

For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 35%.

(ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040210.129, 040210.212, 040210.229, 040221.212, 040221.229 and 040229.291 shall be reduced as follows:

Year	In-quota rate of customs duty for skimmed milk powder (not containing added sugar)	In-quota rate of customs duty for skimmed milk powder (containing added sugar)
1	25% + 130 yen/kg	35% + 130 yen/kg
2	25% + 117 yen/kg	35% + 117 yen/kg
3	25% + 104 yen/kg	35% + 104 yen/kg
4	25% + 91 yen/kg	35% + 91 yen/kg
5	25% + 78 yen/kg	35% + 78 yen/kg
6	25% + 65 yen/kg	35% + 65 yen/kg
7	25% + 52 yen/kg	35% + 52 yen/kg
8	25% + 39 yen/kg	35% + 39 yen/kg
9	25% + 26 yen/kg	35% + 26 yen/kg
10	25% + 13 yen/kg	35% + 13 yen/kg
11	25%	35%

For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 25% for skimmed milk powder not containing added sugar, or 35% for skimmed milk powder containing added sugar.

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040221.119, 040221.129, 040229.119, 040229.129, 040390.113, 040390.123 and 040390.133 shall be reduced as follows:

Year	In-quota rate of customs duty for butter milk powder (not containing added sugar)	In-quota rate of customs duty for butter milk powder (containing added sugar)	In-quota rate of customs duty for milk powder
1	25% + 200 yen/kg	35% + 200 yen/kg	30% + 210 yen/kg
2	25% + 180 yen/kg	35% + 180 yen/kg	30% + 189 yen/kg
3	25% + 160 yen/kg	35% + 160 yen/kg	30% + 168 yen/kg
4	25% + 140 yen/kg	35% + 140 yen/kg	30% + 147 yen/kg
5	25% + 120 yen/kg	35% + 120 yen/kg	30% + 126 yen/kg
6	25% + 100 yen/kg	35% + 100 yen/kg	30% + 105 yen/kg
7	25% + 80 yen/kg	35% + 80 yen/kg	30% + 84 yen/kg
8	25% + 60 yen/kg	35% + 60 yen/kg	30% + 63 yen/kg
9	25% + 40 yen/kg	35% + 40 yen/kg	30% + 42 yen/kg
10	25% + 20 yen/kg	35% + 20 yen/kg	30% + 21 yen/kg
11	25%	35%	30%

For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 25% for butter milk powder not containing added sugar, 35% for butter milk powder containing added sugar, or 30% for milk powder.

(iv) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040299.129 and 040299.290 shall be duty-free.

(c) For the purposes of TRQ-23, the conversion factor set out in the right column of the table below indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods classified under the tariff lines set out in the left column of the table below:

Tariff line	Conversion factor
040210.129	6.48
040210.212	6.48
040210.229	6.48
040221.119	8.9
040221.129	13.43
040221.212	6.84
040221.229	6.84
040229.119	8.9
040229.129	13.43
040229.291	6.84
040299.129	6.69
040299.290	3.65
040390.113	6.48
040390.123	8.57
040390.133	13.43
040510.129	12.34
040510.229	15.05
040520.090	12.34
040590.190	12.34
040590.229	15.05

- (d) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (e) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (e) Subparagraphs (a) to (d) shall apply to the originating goods classified under the tariff lines 040510.129, 040510.229, 040520.090, 040590.190, 040590.229, 040210.129, 040210.212, 040210.229, 040221.212, 040221.229, 040229.291, 040221.119, 040221.129, 040229.119, 040229.129, 040390.113, 040390.123, 040390.133, 040299.129 and 040299.290.
- (f) TRQ-23 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

- 25. TRQ-24: Milk powder (for the preparation of chocolate)
 - (a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) shall be duty-free, when:
 - (i) the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity, expressed in terms of whole milk equivalent (metric tonnes) calculated with a conversion factor listed in subparagraph (b), set out in the table below; and

Year	Aggregate quota quantity (whole milk equivalent (metric tonnes))
1	5,242
2	6,312
3	7,382
4	8,451
5	9,521
6	10,591
7	11,661
8	12,731
9	13,800
10	14,870
11	15,940

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 15,940 whole milk equivalent (metric tonnes).

- (ii) the quota quantity to be allocated for each application made by an importer shall not exceed the limit of three multiplied by the quantity of the milk powder, specified in application, produced from domestic milk and used by the importer for the production of chocolate in Japan.
- (b) For the purposes of TRQ-24, the conversion factor set out in the right column of the table below indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods classified under the tariff lines set out in the left column of the table below:

Tariff line	Conversion factor
040221.119	8.9
040221.129	13.43

(c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.

- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 040221.119 and 040221.129.
- (e) TRQ-24 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

26. TRQ-25: Cheeses

(a) (i) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) from the first year until the 16th year is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	20,000
2	20,600
3	21,200
4	21,800
5	22,500
6	23,200
7	23,900
8	24,600
9	25,300
10	26,100
11	26,900
12	27,700
13	28,500
14	29,300
15	30,200
16	31,000

- (ii) From the 17th year, the aggregate quota quantity for each year shall be calculated every five years based on the calculation method set out in subparagraphs (A) to (C), and shall be stipulated by laws, regulations or ministerial ordinances of Japan:
 - (A) if there is a positive growth in total cheese consumption in Japan over the six preceding fiscal years¹, the aggregate quota quantity for each of the next five years shall be calculated based on the compound annual growth rate in total cheese consumption in Japan over the six preceding fiscal years, calculated every five years in accordance with subparagraph (B) using the official statistics published by the MAFF, or its successor, and on the aggregate quota quantity in the year immediately preceding each year for which the calculation is made;

For the purposes of TRQ-25, "fiscal year" means a Japanese fiscal year beginning on 1 April and ending on the following 31 March.

- (B) in calculating the compound annual growth rate referred to in subparagraph (A), the total cheese consumption in Japan in both the fiscal year which is two fiscal years prior to the first fiscal year of the next five fiscal years and the fiscal year which is seven fiscal years prior to the first fiscal year of the next five fiscal years shall be used; and
- (C) if there is no positive growth in total cheese consumption in Japan over the six preceding fiscal years, the aggregate quota quantity for each of the next five years shall remain at the level in the most recent year.

(b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 040610.020 shall be eliminated as follows:

Year	In-quota rate of customs duty (%)
1	21.0
2	19.6
3	18.2
4	16.8
5	15.4
6	14.0
7	12.6
8	11.2
9	9.8
10	8.4
11	7.0
12	5.6
13	4.2
14	2.8
15	1.4
16	0.0

For the 17th year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

(ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040610.090, 040640.090 and 040690.090 shall be eliminated as follows:

Year	In-quota rate of customs duty (%)
1	27.9
2	26.1
3	24.2
4	22.4
5	20.5
6	18.6
7	16.8
8	14.9
9	13.0
10	11.2
11	9.3
12	7.5
13	5.6
14	3.7
15	1.9
16	0.0
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For the 17th year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040620.100 and 040630.000 shall be eliminated as follows:

Year	In-quota rate of customs duty (%)
1	37.5
2	35.0
3	32.5
4	30.0
5	27.5
6	25.0
7	22.5
8	20.0
9	17.5
10	15.0
11	12.5
12	10.0
13	7.5
14	5.0
15	2.5
16	0.0

For the 17th year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

- (c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 040610.020, 040610.090, 040640.090, 040620.100, 040630.000 and 040690.090.
- (e) TRQ-25 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

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**", "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 European Union thereof in writing and provide the European Union with relevant data concerning the measure. Japan shall, on written request of the European Union, respond to specific questions from, and provide information to, the European Union, including by e-mail, 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) of this Sub-Section 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") or 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 European Union for a particular year exceeds the trigger level set out as follows:
 - (a) 43,500 metric tonnes for the first year, except as provided in paragraph 9;
 - (b) 44,278 metric tonnes for the second year;

(c)	45,056 metric tonnes for the third year;
(d)	45,833 metric tonnes for the fourth year;
(e)	46,611 metric tonnes for the fifth year;
(f)	47,389 metric tonnes for the sixth year;
(g)	48,167 metric tonnes for the seventh year;
(h)	48,944 metric tonnes for the eighth year;
(i)	49,722 metric tonnes for the ninth year;
(j)	50,500 metric tonnes for the 10th year;
(k)	from the 11th year until the 15th year, for each year, the trigger level of the previous year plus 385 metric tonnes; and
(1)	from the 16th year, for each year, the trigger level of the previous year plus 770 metric tonnes.

- 2. (a) For SG1* goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
 - (i) 38.5 per cent from the first year until the third year;
 - (ii) 30.0 per cent from the fourth year until the 10th year;
 - (iii) 20.0 per cent from the 11th year until the 14th year;
 - (iv) 18.0 per cent for the 15th year; and
 - (v) from the 16th year:
 - (A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or
 - (B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.

(b)	For SG1** goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:		
	(i)	39.0 per cent for the first year;	
	(ii)	38.5 per cent for the second year and the third year;	
	(iii)	32.7 per cent for the fourth year;	
	(iv)	30.6 per cent for the fifth year;	
	(v)	30.0 per cent from the sixth year until the 10th year;	
	(vi)	20.0 per cent from the 11th year until the 14th year;	
	(vii)	18.0 per cent for the 15th year; and	

(viii) from the 16th year:

- (A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or
- (B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.
- (c) If the condition set out in paragraph 1 is satisfied in one year and, as a result thereof, an agricultural safeguard measure is in effect during the following year pursuant to subparagraph 3(b) or (c), the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 for the purpose of that agricultural safeguard measure shall, for the duration of that measure, be set at the level applicable for the year in which the condition set out in paragraph 1 was satisfied.

- 3. An agricultural safeguard measure referred to in paragraph 1 may be maintained:
 - (a) if the aggregate volume of imports from the European Union of SG1* goods or SG1** goods in any fiscal year exceeds the trigger level set out in paragraph 1 prior to 31 January, until the end of that fiscal year;
 - (b) if the aggregate volume of imports from the European Union of SG1* goods or SG1** goods 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 from the European Union of SG1* goods or SG1** goods 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 administration of Japan shall, no later than five business days after the end of each publication period, publish the aggregate volume of imports of SG1* goods or SG1** goods from the European Union between:
 - (i) the beginning of the fiscal year and the end of the publication period; and
 - (ii) from the 11th year until the 15th year, the beginning of the quarter and the end of the publication period.
- (c) For the purposes of this Sub-Section, "publication period" means:
 - (i) the period from the first day of each month until the 10th day of that month;
 - (ii) the period from the 11th day of each month until the 20th day of that month; and
 - (iii) the period from the 21st day of each month until the final day of that month.

- 5. (a) Notwithstanding paragraph 1, if, during any year from the 11th year until the 15th year, the aggregate volume of imports of SG1* goods or SG1** goods from the European Union in any quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may increase the rates of customs duties on such goods 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 quantity of imports of such goods 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 11th year until the 14th year; and
 - (ii) 18.0 per cent for the 15th 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(k) for the respective year.

- (c) Notwithstanding paragraph 1, if, during any year from the 11th year until the 15th year, the aggregate volume of imports of SG1* goods or SG1** goods from the European Union exceeds the trigger level set out in subparagraph 1(k) for the respective year, and at the same time as the aggregate volume of imports of those goods from the European Union 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, during any four consecutive years after the 15th year, Japan does not apply an agricultural safeguard measure under this Sub-Section on SG1* goods, Japan shall not apply any further agricultural safeguard measures under this Sub-Section on such goods. The same applies to SG1** goods.

- 7. Notwithstanding paragraph 1, if the importation into Japan from the European Union of SG1* goods or 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 European Union for 48 months after the whole or substantial lifting of the suspension. If the importation from the European Union 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 European Union, the period in which Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the European Union shall be 60 months.
- 8. Japan shall not apply the tariff emergency measures on beef referred to in Article 7.5 of the Temporary Tariff Measures Law of Japan (Law No.36 of 1960) to SG1* goods.
- 9. If the first year is less than 12 months, the applicable trigger level for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 43,500 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 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, except as provided in paragraph 6, 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 European Union for the respective year exceeds 112 per cent of the largest annual aggregate volume of imports of SG2 goods from the European Union during any of the preceding three fiscal years;
 - (b) in the third year and the fourth 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 European Union for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods from the European Union during any of the preceding three fiscal years;

- (c) in the fifth year and the sixth year:
 - (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price¹ for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of those SG2 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 those SG2 goods from the European Union for the respective year exceeds:
 - (A) 63,000 metric tonnes for the fifth year; and

For the purposes of subparagraphs (c) and (d), "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 sixth year; and
- (d) from the seventh year until the 11th year:
 - (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at price equal to or greater than the threshold price for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds 119 per cent of the largest annual aggregate volume of imports of those SG2 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 price less than the threshold price for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds:
 - (A) 79,800 metric tonnes for the seventh year;
 - (B) 88,200 metric tonnes for the eighth year;

- (C) 96,600 metric tonnes for the ninth year;
- (D) 105,000 metric tonnes for the 10th year; and
- (E) 105,000 metric tonnes for the 11th 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 from the first year until the third year;
 - (ii) 3.4 per cent from the fourth year until the sixth year;
 - (iii) 2.8 per cent from the seventh year until the ninth year; and
 - (iv) 2.2 per cent in the 10th year and the 11th year;

- (b) for SG2 goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093, the lesser of:
 - (i) the difference between CIF import price per kilogramme and the First Safeguard Standard Import Price¹; and
 - (ii) the first alternative rate²; and

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

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

⁽a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020312.023, 020319.023, 020322.023, 020329.023, 020630.093 or 020649.093 from the first year until the fourth year;

⁽b) 100 yen per kilogramme from the fifth year until the ninth year; and

⁽c) 70 yen per kilogramme for the 10th year and the 11th year.

- (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 Price¹; and
 - (ii) the second alternative rate².
- 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.

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.

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 from the first year until the fourth year;

⁽b) 75 yen per kilogramme from the fifth year until the ninth year; and

⁽c) 52.5 yen per kilogramme for the 10th year and the 11th year.

- 4. Japan shall not apply or maintain any agricultural safeguard measure under this Sub-Section after the end of the 11th year.
- 5. Japan shall not apply the tariff emergency measures on pork referred to in paragraph 1 of Article 7.6 of the Temporary Tariff Measures Law of Japan (Law No. 36 of 1960) to SG2 goods.
- 6. If the first year is less than 12 months, the applicable trigger level set out in paragraph 1 for SG2 goods from the European Union for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 112 per cent of the largest annual aggregate volume of imports of SG2 goods from the European Union during any of the preceding three fiscal years 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:
 - (a) in the first year and the second year, except as provided in paragraph 6, 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 European Union for the respective year exceeds 115 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years;
 - (b) from the third year until the sixth 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 European Union for the respective year exceeds 118 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years; and

- (c) from the seventh year until the 11th 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 European Union for the respective year exceeds 121 per cent of the largest annual aggregate volume of imports of SG3 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 from the first year until the fourth year;
 - (ii) 60 per cent of the base rate from the fifth year until the ninth year; and
 - (iii) 45 per cent of the base rate for the 10th year and the 11th year.

- (b) For the purposes of subparagraph (a), the base rate shall be comprised of an *ad valorem* duty component and a specific duty component, each of which shall be reduced to the percentages identified in subparagraph (a) to determine the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1. The *ad valorem* duty component of the base rate shall be 8.5 per cent, and the specific duty component shall be equal to 614.85 yen per kilogramme minus 60 per cent of the CIF import price per kilogramme of the respective SG3 good.
- 3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
- 4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the 11th year.

- 5. Japan shall not apply the tariff emergency measures on pork referred to in paragraph 1 of Article 7.6 of the Temporary Tariff Measures Law of Japan (Law No. 36 of 1960) to SG3 goods.
- 6. If the first year is less than 12 months, the applicable trigger level set out in paragraph 1 for SG3 goods from the European Union for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 115 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

Agricultural safeguard measure for whey protein concentrate (WPC)

- 1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4*" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union for a particular year exceeds the trigger level set out as follows:
 - (a) 2,000 metric tonnes for the first year, except as provided in paragraph 6;
 - (b) 2,133 metric tonnes for the second year;
 - (c) 2,267 metric tonnes for the third year;
 - (d) 2,400 metric tonnes for the fourth year;
 - (e) 2,533 metric tonnes for the fifth year;
 - (f) 2,667 metric tonnes for the sixth year;

- (g) 2,800 metric tonnes for the seventh year;
- (h) 2,933 metric tonnes for the eighth year;
- (i) 3,067 metric tonnes for the ninth year;
- (j) 3,200 metric tonnes for the 10th year;
- (k) 3,544 metric tonnes for the 11th year;
- (1) 3,888 metric tonnes for the 12th year;
- (m) 4,232 metric tonnes for the 13th year;
- (n) 4,690 metric tonnes for the 14th year;
- (o) 5,148 metric tonnes for the 15th year;
- (p) 5,606 metric tonnes for the 16th year;
- (q) 6,064 metric tonnes for the 17th year;

- (r) 6,522 metric tonnes for the 18th year;
- (s) 6,980 metric tonnes for the 19th year;
- (t) 7,438 metric tonnes for the 20th year; and
- (u) from the 21st 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 fifth year;
 - (b) 23.8 per cent plus 105 yen per kilogramme from the sixth year until the 10th year;
 - (c) 19.4 per cent plus 90 yen per kilogramme from the 11th year until the 15th year;

- (d) 13.4 per cent plus 75 yen per kilogramme from the 16th year until the 20th year; and
- (e) from the 21st 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 10.7 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 5.0 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, during any three consecutive years after the 20th year, Japan does not apply an agricultural safeguard measure under this Sub-Section, Japan shall not apply any further agricultural safeguard measures under this Sub-Section.
- 5. (a) Notwithstanding paragraph 1, Japan shall not apply any agricultural safeguard measure under this Sub-Section if:
 - (i) there is a domestic shortage of skimmed milk powder in Japan; or
 - (ii) there is no demonstrable reduction in domestic demand for skimmed milk powder in Japan.
 - (b) If Japan applies an agricultural safeguard measure under this Sub-Section when the European Union believes that either of the conditions set out in subparagraph (a) has been satisfied, the European Union 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 first year is less than 12 months, the applicable trigger level for the first year for the purposes of subparagraph 1(a) 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 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

Agricultural safeguard measure for whey powder

- 1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4**" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union for a particular year exceeds the trigger level set out as follows:
 - (a) 2,300 metric tonnes for the first year, except as provided in paragraph 5;
 - (b) 2,456 metric tonnes for the second year;
 - (c) 2,611 metric tonnes for the third year;
 - (d) 2,767 metric tonnes for the fourth year;
 - (e) 2,922 metric tonnes for the fifth year;

(f)	3,078 metric tonnes for the sixth year;
(g)	3,233 metric tonnes for the seventh year;
(h)	3,389 metric tonnes for the eighth year;
(i)	3,544 metric tonnes for the ninth year;
(j)	3,700 metric tonnes for the 10th year;
(k)	3,929 metric tonnes for the 11th year;
(1)	4,158 metric tonnes for the 12th year;
(m)	4,502 metric tonnes for the 13th year;
(n)	4,846 metric tonnes for the 14th year;
(o)	5,190 metric tonnes for the 15th year; and
(p)	from the 16th 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 fifth year;
 - (b) 23.8 per cent plus 45 yen per kilogramme from the sixth year until the 10th year;
 - (c) 13.4 per cent plus 30 yen per kilogramme from the 11th year until the 15th year; and
 - (d) from the 16th year:
 - (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 2.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 4.0 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 2.0 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, during any two consecutive years after the 15th year, Japan does not apply an agricultural safeguard measure under this Sub-Section, Japan shall not apply any further agricultural safeguard measures under this Sub-Section.
- 5. If the first year is less than 12 months, the applicable trigger level for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 2,300 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 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

Agricultural safeguard measure for fresh oranges

- 1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union 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 from the first year until the fourth year; and
 - (b) 20 per cent from the fifth year until the seventh 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 seventh year.
- 5. If the first year is less than four months, the applicable trigger level set out in paragraph 1 for the first year for the purposes of subparagraph 1(a) 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).

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 good 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 good 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 good 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 good 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 safeguard measure under this Sub-Section after the end of the 15th year.
- 4. On request of the European Union, Japan and the European Union 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.

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SECTION D

Schedule of Japan

n As from 21st year							Free				Free	Free			Free	Free
20th year							Free				Free	Free			Free	Free
19th year							Free				Free	Free			Free	Free
18th year							Free				Free	Free			Free	Free
17th year							Free				Free	Free			Free	Free
16th year							Free				Free	Free			Free	Free
15th year							212,500.00 yen/each				2,390.63 yen/each	3,984.38 yen/each			2,390.63 yen/each	3,984.38 yen/each
14th year							425,000.00 yen/each				4,781.25 yen/each	7,968.75 yen/each			4,781.25 yen/each	7,968.75 yen/each
13th year							637,500.00 yen/each				7,171.88 yen/each	11,953.13 yen/each			7,171.88 yen/each	11,953.13 yen/each
12th year							850,000.00 yen/each				9,562.50 yen/each	15,937.50 yen/each			9,562.50 yen/each	15,937.50 yen/each
11th year							125,000.00 1,912,500.00 1,700,000 00 1,487,500.00 1,275,000.00 1,062,500.00 850,000.00 yen/cach yen/cach yen/cach yen/cach yen/cach yen/cach				11,953.13 yen/each	19,921.88 yen/each			11,953.13 yen/each	19,921.88 yen/each
10th year							1,275,000.00 yen/each				14,343.75 yen/each	23,906.25 yen/each			14,343.75 yen/each	23,906.25 yen/each
9th year							1,487,500.00 yen/each				16,734.38 yen/each	27,890.63 yen/each			16,734.38 yen/each	27,890.63 yen/each
8th уеаг							1,700,000.00 yen/each				19,125.00 yen/each	31,875.00 yen/each			19,125.00 yen/each	31,875.00 yen/each
7th year							1,912,500.00 yen/each				21,515.63 yen/each	35,859.38 yen/each			21,515.63 yen/each	35,859.38 yen/each
6th year							2,125,000.00 yen/each				23,906.25 yen/each	39,843.75 yen/each			23,906.25 yen/each	39,843.75 yen/each
5th year							2,337,500.00 yen/each				26,296.88 yen/each	43,828.13 yen/each			26,296.88 yen/each	43,828.13 yen/each
4th year							2,550,000.00 yen/each				28,687.50 yen/each	47,812.50 yen/each			28,687.50 yen/each	47,812.50 yen/each
3rd year							2,762,500.00 yen/each				31,078.13 yen/each	51,796.88 yen/each			31,078.13 yen/each	51,796.88 yen/each
2nd year							3,187,500.00 2,975,000.00 2,762,500.00 2,550,000.00 2,337,500.00 2, yen/each yen/each yen/each yen/each yen/each				33,468.75 yen/each	55,781.25 yen/each			33,468.75 yen/each	55,781.25 yen/each
1st year							3,187,500.00 yen/each				35,859.38 yen/each	59,765.63 yen/each			35,859.38 yen/each	59,765.63 yen/each
Note							9DS									
Category							B15				B15	B15			B15	B15
Base rate	TS						3,400,000 yen/each				38,250 yen/each	63,750 yen/each			38,250 yen/each	63,750 yen/each
Description	SECTION I LIVE ANIMALS; ANIMAL PRODUCTS	Chapter 1 Live animals	Live horses, asses, mules and hinnies	Horses	Other	2 Other	(2) Other	Live bovine animals	Cattle	Other	1 Weighing not more than 300 kg	2 Other	Other	2 Other	(1) Weighing not more than 300 kg	(2) Other
Tariffline			01.01		0101.29		010129.290	01.02		0102.29	010229.100	010229.200	0102.90		010290.210	010290.290

r 19th year				Fig.
18th year				Free
17th year				Free
r 16th year				Pree
ır 15th year				B 1.5¢
ır 14th year				B 154
ır 13th year				B15*
ır 12th year				BI 2*
10th year 11th year				B15*
				B 154
r 9th year				B 154
r 8th year				*S
r 7th year				*S
ır 6th year				*5 E
ır 5th year				B154
ar 4th year				*5 <u>B</u>
ar 3rd year				B15*
ar 2nd year				\$5 B
1st year				*5
ry Note				_
Base rate Category				19.508 B15*
Base				
Description	Live swine	Other	Weighing 50 kg or more	[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by the same definition shall be applied in this beading. Prices A, standard import prices for live swine specified by the sub-paragraph 1 of paragraph 1 of the Amex 1-2.2 to the Temporary Chassins Thriff Neasures Law (Law No. 56 of 1960) corresponding to the period of importation provided by the Amex, the same definition shall be applied in this heading. Prices B. the prices specified by [1] in Prices B. the prices of importation provided by the Amex, the standing each corresponding to the period of importation provided by the Amex 1.3 to the Law hor the Law ho
Tariffline	01.03 Li		0103.92	010392.011

As from 21st year	Free	Free				
20th year	Free	Free				
19th year	Free	Free				
18th year	Free	Free				
17th year	Free	Free				
16th year	Free	Free				
15th year	B15*	0.5%				
14th year	B15*	1.1%				
13th year	B15*	1.6%				
12th year	B15*	2.1%				
11th year	B15*	2.7%				
10th year	B15*	3.2%				
9th year	B15*	3.7%				
8th year	B15*	4.3%				
7th year	B15*	4.8%				
6th year	B15*	5.3%				
5th year	B15*	5.8%				
4th year	B15*	6.4%				
3rd year	B15*	%6:9				
2nd year	B15*	7.4%				
1st year	B15*	8.0%				
Note						
Category	B15*	B15				×
Base rate Ca	difference difference between the sundard import price of live swine and the value for customs duty	8.5%				
Description	[2] Per each, more than the upper ining press for the specific duy applied on live swine, but not more than the gate prices where the gate prices she look be where the gate prices she look that he same definition shall be applied in this inheading. Prices A. by Rates B plus 1, the same definition shall be applied in this heading. Prices A. mentioned in [1] Rates B. the rates specified in this subbeading [3] according to the each divisions of each import terms provided in the Annex 1-3-2.	[3] Per each, more than the gate price of live swine, in value for customs duty	Other live animals	Mammals	Whales, dobplins and porpoises (inammas of the order Centees); manatees and digouge (mammals of the order Streins); seals, sea lions and walness (mammals of the suborder Primipedia)	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the
Tariffline	010392.012	010392.020	01.06 Othe		0106.12	010612.010

							l								-	-			L					4	
Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9	9th year 10	10th year 11	11th year 12t	12th year 13t	13th year 14th	14th year 15th	15th year 16th	16th year 17th	17th year 181	18th year 19t	19th year 20tl	20th year	As from 21st year
Ü	Chapter 2 Meat and edible meat offal																								
02.01 M	Meat of bovine animals, fresh or chilled																								
020110.000	Carcasses and half-carcasses	38.5%	RI	SG1*, S	27.5%	26.7%	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 10	16.3%	14.5% 12	12.7% 10	.6 %8.01	.6 %0.6	6 %0.6	6 %0'6	6 %0.6	6 %0.6	%0.6
020120.000	Other cuts with bone in	38.5%	R1	SG1*, S	27.5%	%2.92	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 10	16.3%	14.5% 12	12.7% 10	.6 %8.01	%0.6	6 %0.6	6 %0'6	6 %0'6	6 %0'6	%0'6
0201.30	Boneless																								
020130.010	- Loin	38.5%	RI	SG1*, S	27.5%	26.7%	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 10	16.3%	14.5% 12	12.7% 10	.6 %8.01	%0.6	6 %0.6	6 %0'6	6 %0.6	6 %0.6	%0'6
020130.020	- Chuck, Clod and Round	38.5%	RI	SG1*, S	27.5%	26.7%	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 10	16.3%	14.5% 12	12.7% 10	.6 %8.01	%0.6	6 %0'6	6 %0.6	6 %0.6	6 %0.6	%0'6
020130.030	- Brisket and plate	38.5%	R1	SG1*, S	27.5%	%1.92	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 10	16.3% 1	14.5% 12	12.7% 10	.6 %8.01	%0.6	6 %0.6	6 %0'6	6 %0.6	6 %0.6	%0.6
020130.090	- Other	38.5%	R1	SG1*, S	27.5%	%2.92	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 10	16.3%	14.5% 12	12.7% 10	.6 %8.01	%0.6	6 %0.6	6 %0'6	6 %0.6	6 %0'6	%0'6
02.02	Meat of bovine animals, frozen																								
020210.000	Carcasses and half-carcasses	38.5%	R1	SG1*, S	27.5%	%2.7%	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 10	16.3%	14.5% 12	12.7% 10	.6 %8.01	6 %0.6	6 %0.6	6 %0'6	6 %0.6	6 %0'6	%0.6
020220.000	Other cuts with bone in	38.5%	R1	SG1*, S	27.5%	26.7%	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5% 12	12.7% 10	.6 %8.01	9.0%	9.0%	6 %0.6	6 %0.6	6 %0.6	%0.6
0202.30	Boneless																								
020230.010	- Loin	38.5%	R1	SG1*, S	27.5%	26.7%	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 16	16.3%	14.5% 12	12.7% 10	10.8% 9.	9.0%	6 %0.6	6 %0.6	6 %0.6	6 %0.6	%0.6
020230.020	- Chuck, Clod and Round	38.5%	R1	SG1*, S	27.5%	26.7%	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5% 12	12.7% 10	.6 %8.01	9.0%	6 %0.6	6 %0.6	6 %0.6	6 %0.6	%0.6
020230.030	- Brisket and plate	38.5%	R1	SG1*, S	27.5%	26.7%	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 16	16.3%	14.5% 12	12.7% 10	.6 %8.01	0.0%	6 %0.6	6 %0.6	6 %0.6	6 %0.6	%0.6
020230.090	- Other	38.5%	R1	SG1*, S	27.5%	26.7%	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2% 16	16.3%	14.5% 12	12.7% 10	.6 %8.01	0.6	6 %0.6	6 %0.6	6 %0.6	6 %0.6	%0.6
02.03 M	Meat of swine, fresh, chilled or frozen																								

		_		_
As from 21st year				R2
20th year				R2
19th year				R2
18th year				ŭ
17th year				K2
16th year				R2
15th year				R2
14th year 15th year				S
13th year				S
12th year				K2
11th year				K2
10th year				R2
9th year				S
8th year				R2
7th year				R2
eth year				R2
5th year				2
4th year				8
3rd year				8
2nd year				7.2
1st year				8
Note				SG2. S
Base rate Category				24
Base rate				361 yen/kg
Description	Fresh or chilled	Carcasses and half-carcasses	2 Other	[1] Each kilogramme, in value for customed day, not more than the upper finith prices for the specific day upplied on pig carcass, where the upper limit prices shall be obtained by subtracting Prices B. The same definitions hall be applied in this heading. Prices A. Standard import prices for pig carcass specified by the applied in this heading. Prices A. standard import prices for pig carcass specified by the sub-paragraph 1 of puragraph 2 of the Amex 1-3-2 to the Temporary Society Sciences Lavel (Law No. 36 of 1960) corresponding to the period of importation provided period of importation provided period of importation provided by the Amex, the same definition shall be applied in this heading prices B the prices specified by the Amex, the same definition shall be applied in this heading prices B the prices specified by the Amex 1-3 to the Law Public Law Public Law Law Public Law
Tariffline		0203.11		020311.020

As from 21st year	R2	Free
20th year	R2	Free
19th year	R2	Free
18th year	R2	Free
17th year	R2	Free
16th year	R2	Free
13th year 15th year 15th year 17th year	R2	Free
14th year	R2	Free
13th year	R2	Free
10th year 11th year 12th year	R2	Free
11th year	R2	Free
	R2	Free
9th year	23	0.2%
8th year	23	%5'0
7th year	R2	%£'0
6th year	R2	1.0%
5th year	R2	1.2%
3rd year 4th year	72	1.5%
	R2	1.7%
1st year 2nd year	R2	2.0%
1st year	72	2.2%
Note	SG2, S	SG2, S
Base rate Category	R2	B9*
Base rate	Per each kilogramme, the difference between the standard import price of pig careas and the value for customs duty	4.3%
Description	[2] Each kilogramme, in value for customs day, more than the open day, profess for the specific upper limit prices for the specific upper limit prices for the specific upper prices of pig careas, where the gate prices hall be obtained by dividing Prices A by Rates B plus 1, the between the same defination shall be applied standard in this heading. Prices A: mentioned in [1] Rates B: the mass specified by 3] the value for in this subheading according to the cach divisions of each import trees terms provided in the cach divisions of each import terms provided in the	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty
Tariffline	020311.030	020311.040

		3 R3
		R3 R
		83 R3
		23 23 23 24 24 24 24 24 24 24 24 24 24 24 24 24
		R3 R3 R3 R3 R3 R3 R3 R3 R3
		R3 R3 R3 R3 R3 R3 R3
		83 83 83
		R3 R3
		R3 R3
		2
		R3
		22
		R3
		R3
		22
		5
		2
		2
		22
		2
		S.G., S.
		22
		s 482 yen/kg
Hams, shoulders and cuts thereof, with bone in	2 Other	[1] Each kilogramme, in value for eusome duty, not more than the upper limit prices for the specified duty pipled on partial pig, where the upper limit prices partial to edutine by subtracting Prices B from Prices A, the same definition shall be applied in this heading and in heading 22.06. Prices A, standard import prices for partial pig specified by the sub-purgaph 1 of puragraph 3 of the Annex 1-3-22 to the Temporary Customs Turiff Measures Law (Law No. 35 of the Annex 1-3-22 to the Temporary Customs Turiff Measures Law (Law No. 35 of the Annex 1-3-2 to the period of rimportation provided by (1) in this subdanding each corresponding to the period of corresponding to the period of corporation provided by the Annex 1-31 to the Law the Annex 1-31 to the Law the L
Hams, shoulders at bone in	1	020312.023
nd oute thereof v	bone in	bone in 2 Other

Tariffile Description De			
Exercision Buserine Category Note 1st year 2nd year 3nd year 4th year 2th year	As from 21st year	R3	Free
Page 1 Page 1 Page 2 Page 3 Page 3 Page 4 P	20th year	R3	Free
Description Base rate Category Note 1st year 2nd year 1nd year 2nd year 3nd year	19th year	R3	Free
Description Base rate Category Note 1st year 2nd year 3rd year	18th year	R3	Free
Description Base rate Category Note I stycar Category Note Category Note I stycar Category Note I stycar Category Note Category Not	17th year	52	Free
Description Base rate Category Note Istyear CI lieds blogsrame, in value by concession of the customer of t	16th year	R3	Free
Description Each strong and the leading in the fact and the dark shoperment in value for customs duty, more than the first specific duty apprilled to partial pig. Nate the late of prices As mentioned in 1st year. Each shoperment, in value for customs duty, more than the first specific duty apprilled to partial pig. Value and the late of prices As in misstanding according to partial pig. The customs and in leading import price. Of partial pig. Prices As mentioned in 1st and the cast for customs are definition shall be applied and visions of each import price. Each State Ball be applied and visions of each import price of partial pig. The customs that the cast specified by [3] and the value of the cast o	15th year	ES	Free
Description Base rate Category Note Ist year 2nd year 3rd year 4th year (6th year 7th year 12th year 1	14th year	52	Free
Description Passer rate Category Note 1st year 2nd year 3rd year 5th year 5th year 7th year 7th year 8th year 9th year 11th year 11th year 11th year 11th year 1th	13th year	ਲ	Free
Description Description Base rate Category Note 1st year 2nd year 3rd year 5th year 5th year 7th year 8th year 10th year 10	12th year	R3	Free
Description [2] Each kilogramme, in value for customs day, more than the graph of part in this subtraction and in leading and in heading and in heading and in the cast according to the each divisions of each import the customs fally. [2] Each kilogramme, in value for customs day, more than the graph for customs day, more than the graph first the process A. In the subtract of partial pig. where the graph for customs and in leading and in heading import price of partial pig. [2] Each kilogramme, in value for customs with the superior of partial pig. where the graph for customs in this subtracting and in heading import price of partial pig. [3] Each kilogramme, nove than the graph for customs that the superior of partial pig. where the graph for customs of each import price of partial pig. [4] A graph for customs of each import price of partial pig. [5] Each kilogramme, nove than the graph for customs day pig. The customs day price of partial pig. The customs day pig. The customs day price of partial pig. The customs day partial pig. The customs day price of partial pig. The customs day price of partial pig. The customs day price of partial pig. The customs day partial pig. The customs day provided in the customs day provided in the customs day.	11th year	R3	Free
Description Base rate Category Note 1st year 2nd year 3rd year 5th year 6th year 7th year 8th year 4th year 5th year 6th year 7th year 8th year 4th year 6th year 7th year 8th year 4th year 5th year 6th year 7th year 8th year 8th year 7th year 8th year 7th year 8th year 7th year 8th year	10th year	R3	Free
Description [2] Each kilogramme, in value for customs day, more than the per princes for the specified by [3] and the value in this subheading according to the each divisions of the customs (and the value for customs duty). The customs duty are the lower than the gas prices of the specified by [3] and the value for customs duty are than the gas prices of the value. [2] Each kilogramme, in value for customs duty, more than the gas prices for customs and in heading and in heading and in heading and in heading according to the customs are definition that the more than the per period in the value of the customs and in the custom and the value for customs duty by the gas prices of partial by and the value for customs duty by a second to the customs and the value for customs duty by the gas prices of partial by and the value for customs duty by the gas prices of partial by and the value for customs duty by the gas prices of partial by and the value for customs duty by the gas prices of partial by and the value for customs duty by the gas prices of partial by and the value for customs duty by the gas prices of partial by and the value for customs duty by the gas prices of partial by and the value for customs duty by the gas prices of partial by and the value for customs duty by the gas prices of partial by the gas pr	9th year	52	0.2%
Description Base rate Category Note 1st year 2nd year 3td year 4th year 5th year 6th year	8th year	83	0.5%
Description Base rate Category Note 1st year 2nd year 3rd year 6th	7th year	E3	0.7%
Description Base rate Category Note 1st year 2nd year 3rd year 4th year for customs duty, more than the page prices of the year of the form of more than the gate prices of the year of the form of more than the gate prices of the gate prices of partial pig. Where the gate prices of partial pig. Where the gate prices of partial pig. Prices A. by Rates B plate 1, the same definition shall be applied import price of partial pig. Prices A. mentioned in [1] and the value of prices of partial pig. Prices A. mentioned in [1] and the value of partial pig. Prices A. mentioned in [1] and the partial pig. Prices A. mentioned pig. Prices A. mentioned pig. Prices A. Mentioned pig. Pr	6th year	R3	1.0%
Description [2] Each kilogramme, in value for customs day, more than the chain for more than the gate prices of the specific duy spiled on partial pig, where the gate prices of partial pig, where the gate prices and the chain of the chain		8	1.2%
Description Base rate Category Note 1st year 2nd year (2) Each kilogramme, in value for customs duy, more than the que the specified duy applied to partial pig, where the gate prices of partial pig, and the value of partial pig, and the val	-	£	1.5%
Description Base rate Category Note 1st year Category Note 1st year Category Note 1st year Category Note Category Note Category Cat		R3	1.7%
2 Each kilogramme, in value for customs day, more than the deprives for he specific duy applied on partial pig, where he gate prices half be otherwised by [3] and the value for customs definition shall be applied in this heading and in heading for customs in this substance of the customs of the each divisions of each divisions of each divisions of each divisions of each import terms provided in the gate prices of partial pig and the value for customs where the large provided in the least divisions of each divisions of each import terms provided in the gate prices of partial pig. 4.3% B99* SC2, S S		R3	2.0%
[2] Each kilogramme, in value for customs day, more than the for customs day, more than the dupter limit press for the specific duy applied on partial pig, where the gate prices hall be obtained by dividing the forces. A by Ruet B plins 1, the shall be obtained by dividing the forces. A control of the same definition shall be applied in this heading and in heading import prec 0.206. Prices A: mentioned in [1] of the plant ling and the value of the each divisions of each import terms provided in the customs duy the gate prices of partial pig. A man, 1-3-2 day, 189 and 189 an	1st year	£	2.2%
Description [2] Each Kilogramme, in value for customs day, more than the upper limit prices for the specific day applied on partial pig, but not more than the gate prices of partial pig, where the gate prices of partial pig. Where B pile 1, the same definition shall be applied in this heading and in heading in this heading and in heading in this somewaig according to the each divisions of each import charms provided in the each divisions of each import charms provided in the each divisions of each import charms provided in the gate prices of partial pig, in value for customs duty.		SG2, S	SG2, S
Description [2] Each Kilogramme, in value for customs day, more than the upper limit prices for the specific day applied on partial pig, but not more than the gate prices of partial pig, where the gate prices of partial pig. Where B pile 1, the same definition shall be applied in this heading and in heading in this heading and in heading in this somewaig according to the each divisions of each import charms provided in the each divisions of each import charms provided in the each divisions of each import charms provided in the gate prices of partial pig, in value for customs duty.	Category		B9*
	Base rate		4.3%
Tariffline 020312.021	Description	[2] Each kilogramme, in value for eustrone dary, more than the upper limit prices for the specific duy applied on partial pig. but not more than the gate prices of perial pig, where the gate prices of perial pig, where the gate prices of partial pig, where the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Bates B pulse. In the same definition shall be applied in this beading and in heading not be a prices A, mentioned in [13]. Rates B: the rates specified by [3] in this subbeading according to the each divisions of each importure prices A, more provided in the Amere 1-32.	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty
	Tariffline	020312.021	020312.022

#									
As from 21st year			R3	R3	Free				R2
20th year			R3	R3	Free				R2
19th year			R3	R3	Free				R2
18th year			R3	R3	Free				R2
17th year			R3	R3	Free				R2
16th year			R3	R3	Free				R2
15th year			R3	R3	Free				R2
13th year 14th year			R3	R3	Free				R2
			R3	ß	Free				R2
10th year 11th year 12th year			R3	R3	Free				R2
11th year			R3	R3	Free				R2
10th year			R3	R3	Free				R2
9th year			R3	R3	%7.0				R2
8th year			R3	R3	%5'0				R2
7th year			R3	R3	0.7%				R2
6th year			R3	R3	1.0%				R2
5th year			R3	R3	1.2%				R2
4th year			R3	R3	1.5%				R2
3rd year			R3	R3	1.7%				R2
2nd year			R3	R3	2.0%				R2
1st year			R3	R3	7.2%				R2
Note			SG2, S	SG2, S	8G2, S				SG2, S
ategory			R3	R3	B9*				R2
Base rate Category			482 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	4.3%				361 yen/kg
Description	Other	2 Other	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	[2] Each kilogramme, more than the hyper limit prices for the paper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs dary	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	Frozen	Carcas ses and half-carcass es	2 Other	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty
Tariffline	0203.19		020319.023	020319.021	020319.022		0203.21		020321.020
		_			-	_	_		

As from 21st year	R2	Free			R3	83
20th year	R2	Free			R3	R3
19th year	R2	Free			R3	83
18th year	R2	Free			R3	8
17th year	R2	Free			R3	22
16th year	R2	Free			R3	R3
13th year 14th year 15th year	R2	Free			R3	R3
14th year	R2	Free			R3	22
13th year	72	Free			R3	8
10th year 11th year 12th year	R2	Free			R3	83
11th year	R2	Free			R3	R3
10th year	R2	Free			R3	R3
9th year	R2	0.2%			R3	22
8th year	R2	0.5%			R3	83
7th year	R2	0.7%			R3	83
6th year	R2	1.0%			R3	R3
5th year	ß	1.2%			R3	22
4th year	ß	1.5%			R3	2
3rd year	R2	1.7%			R3	83
2nd year	R2	2.0%			R3	23
1st year	ZZ	2.2%			R3	5
Note	SG2, S	SG2, S			SG2, S	SG2, S
Category	R2	B9*			R3	83
Base rate Category	Per each kilogramme, the difference between the standard import price of pig carcas and the value for customs duty	4.3%			482 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty
Description	[2] Each kilogramme, more than the upper limp froes for the specific duty applied on pig carcaes, but not more than the gate prices of pig carcaes, in value for customs duty	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	Hams, shoulders and cuts thereof, with bone in	2 Other	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	[2] Each kilogramme, more than the upper limp friess for the specific daty applied on narrial pig, but nor more than the gate prices of partial pig, in value for customs daty
Tariffline	020321.030	020321.040	0203.22		020322.023	020322.021

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As from 21st year	Free			R3	R3	Free
20th year	Free			R3	R3	Free
19th year	Free			R3	R3	Free
18th year	Free			R3	R3	Free
17th year	Free			R3	R3	Free
16th year	Free			R3	R3	Free
15th year	Free			R3	R3	Free
14th year	Free			R3	ß	Free
13th year	Free			R3	R3	Free
12th year	Free			R3	R3	Free
11th year	Free			R3	R3	Free
10th year	Free			R3	R3	Free
9th year	0.2%			R3	R3	0.2%
8th year	0.5%			R3	R3	%5.0
7th year	0.7%			R3	R3	0.7%
6th year	1.0%			R3	R3	1.0%
5th year	1.2%			R3	R3	%7'1
4th year	1.5%			R3	R3	1.5%
3rd year	1.7%			R3	R3	%£'1
2nd year	2.0%			R3	R3	%0.2
1st year	2.2%			R3	R3	%7.2
Note	SG2, S			SG2, S	SG2, S	SG2, S
Category	B9*			R3	R3	B9*
Base rate Category	4.3%			482 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	4.3%
Description	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	Other	2 Other	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	[2] Each kilogramme, more than the upper finith prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for eastonns duty	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty
Tariffline)20322.022	203.29		020329.023	020329.021	020329.022

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year 6	6th year	7th year 8th	8th year 9th	9th year 10th	10th year 11th	11th year 12th	12th year 13th	13th year 14th year	year 15th year		16th year 17th	17th year 18th	18th year 19t	19th year 20th year		As from 21st year
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen																								
0206.10	Of bovine animals, fresh or chilled																								
020610.020	1 Cheek meat and head meat	\$0.0%	R4	SG1**, S	39.0%	36.9%	34.8%	32.7%	30.6%	28.4%	26.3% 24.	24.2% 22	22.1% 20	20.0% 18.3	18.2% 16.3	16.3% 14.	14.5% 12.5	12.7% 10.8	0.6 %8.01	0.6 %0.6)'6 %0'6	6 %0.6	0.6 %0.6	6 %0.6	%0.6
	2 Other																								
	(1) Internal organs and tongues																								
020610.011	- Tongues	12.8%	B10*	s	6.4%	2.8%	5.1%	4.5%	3.8%	3.2%	2.6%	1.9% 1.	1.3% 0	0.6% Fr	Free Fre	Free Fr	Free Fre	Free Fre	Free Fr	Free Fr	Free Fr	Free F	Free Fr	Free I	Free
020610.019	- Other	12.8%	B12*	s	6.4%	2.9%	5.3%	4.8%	4.3%	3.7%	3.2% 2.7	2.7% 2.	2.1% 1	1.1	1.1% 0.5	0.5% Fr	Free Free	ee Free		Free Fr	Free Fr	Free F	Free Fr	Free I	Free
020610.090	(2) Other	21.3%	B15	s	20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0% 10.	10.7% 9.	9.3% 8	8.0% 6.7	6.7% 5.3	5.3% 4.0	4.0% 2.7%		1.3% Fr	Free Fr	Free Fr	Free F	Free Fr	Free I	Free
	Of bovine animals, frozen																								
020621.000	Tongues	12.8%	B10*	s	6.4%	5.8%	5.1%	4.5%	3.8%	3.2%	2.6%	1.9% 1.	1.3% 0	0.6% Fr	Free Fre	Free Fr	Free Fre	Free Fre	Free Fr	Free Fr	Free Fr	Free F	Free Fr	Free I	Free
020622.000	Livers	12.8%	B15	s	12.0%	11.2%	10.4%	%9.6	8.8%	8.0%	7.2% 6.	6.4% 5.	5.6% 4	.8% 4.0	4.0% 3.2	3.2% 2.4	2.4% 1.6%	%8.0 %		Free Fr	Free Fr	Free F	Free Fr	Free I	Free
0206.29	Other																								
020629.020	1 Cheek meat and head meat	\$0.0%	R4	SG1**, S	39.0%	36.9%	34.8%	32.7%	30.6%	28.4%	26.3% 24.	24.2% 22	22.1% 20	20.0% 18.2	18.2% 16.3	16.3% 14.	14.5% 12.3	12.7% 10.8	0.6 %8.01	0.6 %0.6	0.6 %0.6	6 %0.6)'6 %0'6	6 %0.6	%0'6
	2 Other																								
020629.010	(1) Internal organs	12.8%	B12*	S	6.4%	%6.5	5.3%	4.8%	4.3%	3.7%	3.2% 2.	2.7% 2.	2.1%	.6% 1.1	1.1% 0.5	0.5% Fr	Free Free		Free Fr	Free Fr	Free Fr	Free F	Free Fr	Free I	Free
020629.090	(2) Other	21.3%	B15	S	20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0% 10.	10.7% 9.	9.3% 8	8.0%	6.7% 5.3	5.3% 4.0	4.0% 2.7%		1.3% Fr	Free Fr	Free Fr	Free F	Free Fr	Free I	Free
0206.30	Of swine, fresh or chilled																								
	2 Other																								
020630.091	(1) Internal organs	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1% 2.2	2.3% 1.	1.5% 0	0.8% Fr	Free Fre	Free Fr	Free Free	ee Free		Free Fr	Free Fr	Free F	Free Fr	Free I	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	e 482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3 R	R3 1	R3	R3 R	R3 R	R3 R	R3 R3		R3 R	R3 R	R3 R	R3	R3 R	R3	R3

Tariffline	Description	Base rate	Category	Note	1st vear	2nd vear	3rd vear	4th vear	5th vear	6th vear	7th vear	8th year	9th vear	10th year	11th year	12th year	13th vear 14	14th vear 15	15th vear 16	16th year 17t	17th vear 18	18th vear	19th year 20th	20th year As fi	As from 21st
020630.092	C1	pagii b. k	B3		R3	R3	R3	R3		R3															year R3
020630.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty		B9*	SG2, S	2.2%	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 F	Free	Free
	Of swine, frozen																								
0206.41	Livers																								
020641.090	2 Other	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	%8.0	Free	Free	Free	Free	Free	Free I	Free	Free	Free F	Free	Free
0206.49	Other																								
	2 Other																								
020649.091	(1) Internal organs	8.5%	B7*		4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	%9.0	Free	Free	Free	Free	Free	Free	Free	Free	Free I	Free	Free	Free F	Free	Free
	(2) Other																								
020649.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	ß	R3	R3	R3	R3	R3	R3	R3	8	R3	R3	R3	R3	R3	R3	R3	R3

As from 21st year	R3	Free			Free	Free		Free	Free			Free	Free
20th year	R3	Free			Free	Free		Free	Free			Free	Free
19th year	R3	Free			Free	Free		Free	Free			Free	Free
18th year	R3	Free			Free	Free		Free	Free			Free	Free
17th year	82	Free			Free	Free		Free	Free			Free	Free
16th year	R3	Free			Free	Free		Free	Free			Free	Free
15th year	R3	Free			Free	Free		Free	Free			Free	Free
14th year	52	Free			Free	Free		Free	Free			Free	Free
13th year	52	Free			Free	Free		Free	Free			Free	Free
12th year	R3	Free			Free	Free		Free	Free			Free	Free
11th year	R3	Free			Free	Free		Free	Free			Free	Free
10th year	R3	Free			Free	1.1%		%8.0	1.1%			0.8%	Free
9th year	52	0.2%			Free	2.2%		1.5%	2.2%			1.5%	Free
8th year	R3	0.5%			Free	3.2%		2.3%	3.2%			2.3%	Free
7th year	R3	0.7%			Free	4.3%		3.1%	4.3%			3.1%	Free
6th year	R3	1.0%			Free	5.4%		3.9%	5.4%			3.9%	Free
5th year	ß	1.2%			2.0%	6.5%		4.6%	6.5%			4.6%	2.0%
4th year	52	1.5%			4.0%	7.6%		5.4%	7.6%			5.4%	4.0%
3rd year	R3	1.7%			%0.9	8.7%		6.2%	8.7%			6.2%	%0.9
2nd year	R3	2.0%			%6.7	%1.6		7.0%	%1.6			7.0%	7.9%
1st year	ß	2.2%			%6.6	10.8%		7.7%	10.8%			7.7%	9.9%
Note	SG2, S	SG2, S											
Category	2	B9*			B5	B10		B10	B10			B10	B5
Base rate	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	4.3%			11.9%	11.9%		8.5%	11.9%			8.5%	11.9%
Description	[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.	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen	Of fowls of the species Gallus domesticus	Not cut in pieces, fresh or chilled	Not cut in pieces, frozen	Cuts and offal, fresh or chilled	1 Legs with bone in	2 Other	Cuts and offal, frozen	2 Other	(1) Legs with bone in	(2) Other
Tariffline	020649.092	020649.099	02.07 M		020711.000	020712.000	0207.13	020713.100	020713.200	0207.14		020714.210	020714.220

Tariffline	ne Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year	10th year 1	11th year 1	12th year 1	13th year 14th year		15th year	16th year 17	17th year 1	18th year 1	19th year 20th year		As from 21st year
	Ofducks																								
020744.000	00 Other, fresh or chilled	%9.6	BS		8.0%	6.4%	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	or																							
0208.40	Of whates, dolphins and porpoises (mammals of the order Cateca); of manatess and dugongs (mammals of the order Strenia); of seals, sea lions and waltuses (mammals of the suborder Pinnipedia)	als f he																							
020840.011	11 - Of whales		х																						
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	pe																							

As from 21st year			Free
20th year			Free
19th year			Free
18th year			Free
17th year			Free Free
16th year			Free
15th year			Free
14th year			FI 8
13th year			Free
12th year			Free
11th year			Free
10th year			B10**
9th year			B10*
8th year			B10**
7th year			B10**
6th year			B10**
5th year			B10**
4th year			B10**
3rd year			B10**
2nd year			B10**
1st year			B10**
Note			8G3,8
Category			B10**
Base rate			Per each file for the file for the file for the former between the brained by the standard in port price of processed for for the standard file for the value for t
Description	Meat of swine	Hams, shoulders and cuts thereof, with bone in	[1] Each kilogramme, in value for cuching diving the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rause B plus 0.6. the and multiplying by 1.5, the same definition shall be applied in hits when the heading and in heading in 60.2. The processed meat of swine specified by the standard the shames 1.3-2 to the Temporary of processed meat of swine specified by the standard the shames 1.3-2 to the Temporary of processed meat of swine specified by the standard the shames 1.3-2 to the Temporary of processed to the standard the shames 1.3-2 to the Temporary of processed to the standard the shames 1.3-2 to the Temporary of processed to the standard the shames 1.3-2 to the Temporary of processed to the standard the shames of the shames of the shame of the
Tariffline		0210.11	021011.010

As from 21st year	Free		Free	Free
20th year	Free		Free	Free
19th year	Free		Free	Free
18th year	Free		Free	Free
17th year	Free		Free	Free
16th year	Free		Free	Free
15th year	Free		Free	Free
14th year	Free		Free	Free
13th year	Free		Free	Free
12th year	Free		Free	Free
11th year	Free		Free	Free
10th year	0.4%		B10**	0.4%
9th year	0.7%		B10**	0.7%
8th year	1.1%		B10**	1.1%
7th year	1.5%		B10**	1.5%
6th year	1.8%		B10**	1.8%
5th year	2.2%		B10**	2.2%
4th year	2.7%		B10**	2.7%
3rd year	3.3%		B10**	3.3%
2nd year	%8'€		B10**	3.8%
1st year	4.3%		BI0**	4.3%
Note	8G3, S		\$G3, \$	SG3, S
Category	B10***		B10**	B10***
Base rate Category	8.5%		kitogramme, histogramme, difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the standard the value of processed pig by 1.5 and the value of the value	8.5%
Description	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	Bellies (streaky) and cuts thereof	[1] Each kilogramme, not more than the gate prices of processed mean of swine, in value for customs dary	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty
Tariffline	021011.020	0210.12	021012.010	021012.020

As from 21st year		Free	Free	80.75 yen/kg				Free
20th year		Free	Free	80.75 yen/kg				Free
19th year		Free	Free	80.75 yen/kg				Free
18th year		Free	Free	80.75 yen/kg				Free
17th year		Free	Free	80.75 yen/kg				Free
16th year		Free	Free	80.75 yen/kg				Free
15th year		Free	Free	80.75 yen/kg				Free
14th year		Free	Free	80.75 yen/kg				Free
13th year		Free	Free	80.75 yen/kg				Free
12th year		Free	Free	80.75 yen/kg				Free
11th year		Free	Free	80.75 yen/kg				Free
10th year		B10**	0.4%	88.09 yen/kg				Free
9th year		B10**	0.7%	95.43 yen/kg				Free
8th year		B10**	1.1%	102.77 yen/kg				Free
7th year		B10**	1.5%	110.11 yen/kg				Free
6th year		B10**	1.8%	117.45 yen/kg				Free
5th year		B10**	2.2%	124.80 yen/kg				Free
4th year		BI 0**	2.7%	132.14 yen/kg				Free
3rd year		BI 0**	3.3%	139.48 yen/kg				Free
2nd year		B10**	3.8%	146.82 yen/kg				Free
1st year		B10**	4.3%	154.16 yen/kg				Free
Note		sG3, S	SG3, S	S				
Category		BB 0.4*	B10***	RS			Х	<
Base rate		kilogramme, kilogramme, difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying williplying the value for the value for customs duty by 0.6	8.5%	161.50 yen/kg				4.2%
Description	Other	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs daty	Meat of bovine animals	Other, including edible flours and meals of meat or meat offal	Of whatles, dolphins and porpoises (runnmais of the order Cleace); of manatices and dugongs (runnmais of the order Sirenia); of seals, sea lione and walness (nammals of the suborder Pirmipedia)	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	- Other
Tariffline	0210.19	021019.010	021019.020	021020.000		021092.000		

Tariffline	0210.99		021099.011	021099.019	021099.020		03.01		0301.94		030194.220
Description	Other	1 Of swine	[1] Each kilogramme, not more than the gage prices of processed meat of swine, in value for customs dary	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	2 Of bovine animals	Chapter 3 Fish and crustaceans, molluses and other aquatic invertebrates	Live fish	Other live fish	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	2 Other	- Pacific bluefin tunas (Thunnus
Base rate			l kilogramme, the difference between the value obtained by multiplying page 1979. The control of processed of	t 8.5%	161.50 yen/kg	er aquatic invert					3.5%
Base rate Category			B10**	B10***	RS	ebrates					B10
Note			s. s. s.	SG3, S	s						
1st year			BI0**	4.3%	154.16 yen/kg						3.2%
2nd year			B10**	3.8%	146.82 yen/kg						2.9%
3rd year			B10**	3.3%	139.48 yen/kg						2.5%
4th year			B10**	2.7%	132.14 yen/kg						2.2%
5th year			B10**	2.2%	124.80 yen/kg						1.9%
6th year			B10**	1.8%	117.45 yen/kg						1.6%
7th year			B10**	1.5%	110.11 yen/kg						1.3%
8th year			B10**	1.1%	102.77 yen/kg						1.0%
9th year			B10**	0.7%	95.43 yen/kg						%9:0
10th year 11th year			B1 0**	0.4%	88.09 yen/kg						0.3%
			Free	Free	80.75 yen/kg						Free
12th year 1.			Free	Free	80.75 yen/kg						Free
13th year 14			Free	Free	80.75 yen/kg						Free
14th year 15th year			9.T	Fræ	80.75 yen/kg						Free
			Free	Free	80.75 8 yen/kg y						Free
16th year 17			Frec	Free	80.75 8 yen/kg y						Free
17th year 18			Free	Free	80.75 8 yen/kg y						Free
18th year 19			Free	Free	80.75 s						Free
19th year 20			Free	Free	80.75 8 yen/kg y						Free
20th year As f			Free	Free	80.75 8 yen/kg y						Free
As from 21st year			Free	Free	80.75 yen/kg						Free

Tariffline	0301.99		030199.210		030199.290	03.02		030211.000
Description	Other	2 Other	(1) Nishin (Clupea spp.), Tara (cladas sp., Parenga sap, and Merluccus spp.), But (Scroida spp.), Sala (Sconter spp.), Inwashi (Emenas spp., Sada (Sconter spp.), Sap. and Engrants spp.), Apr. and Engrants spp.), Apr. and Chechturs spp. and Engrants spp.), Apr. (Trachturs spp. and Decapters spp.) and Samma (Cololubis spp.)	(2) Other	0 - Other	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	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus agudonia, Oncorhynchus gilae, Oncorhynchus apadre and Oncorhynchus chrysogaster)
Base rate			1 sps 10.0%		3.5%			ns 3.5%
Base rate Category			B15		B10			B10
Note								
1st year			9.4%		3.2%			3.2%
2nd year			8.8%		2.9%			2.9%
3rd year			8.1%		2.5%			2.5%
4th year			7.5%		2.2%			2.2%
5th year			%6.9		1.9%			1.9%
6th year			6.3%		1.6%			1.6%
7th year			5.6%		1.3%			1.3%
8th year			2.0%		1.0%			1.0%
9th year			4.4%		%9.0			0.6%
10th year 1			3.8%		0.3%			0.3%
11th year 12			3.1%		Free			Free
12th year 13			2.5%		Free			Free
13th year 14			1.9%		Free			Free
14th year 15			1.3%		Free			Free
15th year 16t			0.6%		Free F			Free
16th year 17th			Free		Free Fr			Free Fr
17th year 18th			Free		Free Fr			Free Fr
18th year 19th			Free		Free Fr			Free Fr
19th year 20th year			Free Free		Free Free			Free Free
year As from 21st year			Free		e Free			e Free
21st								•

177	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	77		77 6	1.0	44	-														-	_	As from 21st
Description Base rate Category Note 1st year 2nd year 4th year 5th year	Category Note 1st year 2nd year 3rd year 4th year	Note 1st year 2nd year 3rd year 4th year	1st year 2nd year 3rd year 4th year	2nd year 3rd year 4th year	3rd year 4th year	4th year	th year	9	6th year 7	7th year 8tl	8th year 9th	9th year 10	10th year	11th year 12	12th year 12	13th year 14t	14th year 15th	15th year 16th	16th year 17th year	year 18th year	year 19th year	year 20th year	
Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus kata, Oncorhynchus schonyscha, Oncorhynchus katuch, Oncorhynchus masou and Oncorhynchus rhodunus)																							
- Red salmon (<i>Oncorhynchus nerka</i>) 3.5% B8 3.1% 2.7% 2.3% 1.9% 1.6%	B8 3.1% 2.7% 2.3% 1.9%	3.1% 2.7% 1.9%	2.7% 2.3% 1.9%	2.7% 2.3% 1.9%	2.3% 1.9%	1.9%	1.6%		1.2%	0.8%	0.4%	Free	Free	Free	Free	Free 1	Free Fi	Free Fr	Free Free	e Free	e Free	e Free	Free
- Silver salmon (Oncorhynchus kisuuch) 3.5% B10 3.2% 2.9% 2.5% 2.2% 1.9%	B10 3.2% 2.9% 2.5% 2.2%	3.2% 2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.5% 2.2%	2.2%	1.9%		1.6%	1.3%	1.0%	%9:0	0.3%	Free	Free	Free	Free F	Free Fr	Free Free	re Free	e Free	e Free	Free
-Other 3.5% B8 3.1% 2.7% 2.3% 1.9% 1.6%	B8 3.1% 2.7% 2.3% 1.9%	3.1% 2.7% 2.3% 1.9%	2.7% 2.3% 1.9%	2.7% 2.3% 1.9%	2.3% 1.9%	1.9%	1.6%		1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free Fi	Free Fr	Free Free	e Free	e Free	e Free	Free
Other 3.5% B10 3.2% 2.9% 2.5% 2.2% 1.9%	B10 3.2% 2.9% 2.5% 2.2%	3.2% 2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.5% 2.2%	2.2%	1.9%		1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free 1	Free F	Free Fr	Free Free	re Free	e Free	e Free	Free
Tunas (of the genus Thumua), skipjack or property of the genus Thumua), skipjack or property of carbon of Catronomus) polamia), excluding eable fish offal of subheadings 030.291 to 0302.99																							
Abbacore or longfinned tunas (Thurmus 3.5% B10 3.2% 2.9% 2.5% 2.2% 1.9% alahnga)	B10 3.2% 2.9% 2.5% 2.3%	3.2% 2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.5% 2.2%	2.2%	1.9%		1.6%	1.3%	1.0%	%9:0	0.3%	Free	Free	Free	Free Fr	Free Fr	Free Free	e Free	e Free	æ Free	Free
Bigeye tunas (<i>Thunnus obesus</i>) 3.5% B10 3.2% 2.9% 2.5% 1.9%	B10 3.2% 2.9% 2.5% 2.2%	3.2% 2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.5% 2.2%	2.2%	1.9%		1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free F	Free Fr	Free Free	re Free	e Free	e Free	Free
Atlantic and Pacific bluefin tumas (Thurnus thyrmus, Thurnus orientalis)																							
- Atlantic bluefin tunas (<i>Thunms thymus</i>) 3.5% B5 2.9% 2.3% 1.8% 1.2% 0.6%	B5 2.9% 2.3% 1.8% 1.2%	2.9% 2.3% 1.8% 1.2%	2.3% 1.8% 1.2%	2.3% 1.8% 1.2%	1.8% 1.2%	1.2%	%9.0		Free	Free	Free	Free	Free	Free	Free	Free	Free Fi	Free Fr	Free Free	re Free	e Free	e Free	Free
- Pacific bluefin tunas (<i>Thunnus</i> 3.5% B10 3.2% 3.2% 2.9% 2.2% 1.9% 1.9%	B10 3.2% 2.9% 2.5% 2.2%	3.2% 2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.5% 2.2%	2.2%	1.9%		1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free Fi	Free Fr	Free Free	e Free	e Free	e Free	Free
Southern bluefin tunus (<i>Thumnus</i> 3.5% B10 3.2% 2.9% 2.5% 2.2% 1.9%	B10 3.2% 2.9% 2.5% 2.2%	3.2% 2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.5%	2.2%	1.9%		1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free	Free Fr	Free Free	e Free	Free	Eree	Free
Other 3.5% B10 3.2% 2.9% 2.5% 2.2% 1.9%	B10 3.2% 2.9% 2.5% 2.2%	3.2% 2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.9% 2.5% 2.2%	2.5% 2.2%	2.2%	1.9%		1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free Fi	Free Fr	Free Free	e Free	e Free	e Free	Free

n21st r		9	e		9	9	e	9
As from 21st year		Free	Free		Free	Free	Free	Free
20th year		Free	Free		Free	Free	Free	Free
19th year		Free	Free		Free	Free	Free	Free
18th year		Free	Free		Free	ы	Free	Free
17th year		Free	Free		Free	Free	Free	Free
16th year		Free	Free		Free	Free	Free	Free
15th year		Free	%9'0		Free	%9:0	%9:0	Free
14th year		Free	1.3%		Free	1.3%	1.3%	Free
13th year		Free	%61		Free	%6'1	%6′1	Free
12th year		Free	2.5%		Free	2.5%	2.5%	Free
11th year		Free	3.1%		Free	3.1%	3.1%	Free
10th year		%6'0	3.8%		%6:0	3.8%	3.8%	Free
9th year		1.8%	4.4%		1.8%	4.4%	4.4%	Free
8th year		%L'7	%0'\$		2.7%	%0'5	%0'5	0.4%
7th year		%9′€	%9'\$		3.6%	%9'5	9.6%	%8.0
6th year		4.5%	6.3%		4.5%	6.3%	6.3%	1.2%
5th year		%5'5	%6'9		5.5%	%6'9	%6'9	1.6%
4th year		%4'9	%5'L		6.4%	%S'L	%S'L	1.9%
3rd year		%E'L	%1.8		7.3%	%1.8	8.1%	2.3%
2nd year		%7.8	%8'8		8.2%	%8'8	%8'8	2.7%
1st year		9.1%	9.4%		9.1%	9.4%	9.4%	3.1%
Note								
Category		B10	B15		B10	B15	B15	B8
Base rate Category		10.0%	10.0%		10.0%	10.0%	10.0%	3.5%
Description	Herings (Clippea harongus, Clippea pallassi), anchoved Edigoralis spy, sadines (Sarahia pilchardus, Sarahinoy spp), sadines (Sarahia guidangus, spy), bristing os spats (Sportus spratus), madevel (Scomber scombrus, Scomber australasicus, Scomber japo nicus), indan madevel (Acandigos spp), tadan madevel (Acandigos spp), so seetishes (Scomber spp), ask and nose madevel (Trachime spp), jade van horse madevel (Trachime spp), sebis (Acandigos spp), cobis (Acadyceuro canadam), silver pomfets (Pampus spp,) Reifice saury (Cololabis sain), scass (Acandigos sullossa), swordfish (Kythius guldinish, Skwalaw (Edilymus affinis), bonites (Sord spp), excluding edible fish offil of subheadings (302.9) to 0302.99	Herrings (Clupea harengus, Clupea pallasii)	Anchovies (Engraulis spp.)	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus)	1 Of Sardinops spp.	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	Jack and horse mackerel (Trachurus spp.)	Swordfish (Xiphias gladius)
Tariffline		030241.000	030242.000	0302.43	030243.100	030244.000	030245.000	030247.000

Tariffline	Description	Base rate Category	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 6	9th year	10th year 1	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0302.49	Other																								
030249.100	1 Pacific saury (Cololabis saira) and scads (Decapterus spp.)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	9.6%	2.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	%9.0	Free	Free	Free	Free	Free	Free
	2 Other																								
030249.210	- Seerfishes (Scomb eromorus spp.)	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free										
030249.220	- Marlins (Istiophoridae)	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free										
	Fish of the families Beginaeerondae, Euclichtydae, Caddae, Marourdae Melmonidee, Merluccidae, Moridee and Muraenolepidiae, escluding edible fish offil of Subheadings 0302,91 to 0302,99																								
030251.000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free										
0302.54	Hake (Merluccius spp., Urophycis spp.)																								
030254.100	1 Of Merluccius spp.	10.0%	B15		9.4%	8.8%	8.1%	7.5%	%6.9	6.3%	2.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	%9.0	Free	Free	Free	Free	Free	Free
030255.000	Alaska Pollack (Theragra chalcogramma)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	9.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	%9.0	Free	Free	Free	Free	Free	Free
0302.59	Other																								
030259.100	1 Tara (Gadus spp., Theragra spp.)	10.0%	B15		9.4%	%8.8	8.1%	7.5%	%6.9	6.3%	9.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	%9.0	Free	Free	Free	Free	Free	Free

Tariffline		0302.89		030289.110	030289.190		030289.299	1		1		0302.91		030291.020
Description	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99	Other	1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.) and redeyye round herring (Errumeus spp.)	- Buri (Seriola spp.)	- Other	3 Other	- Other	Spanish mackerel	Samma (Cololabis spp., other than Cololabis saira)	Other	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal	Livers, roes and milt	1 Hard roes of Nishin (Clupea spp.) and Tara (Gadus spp., Theragra spp. and Merluccius spp.)	- Hard roes of Tara (Gadus spp.,
Base rate Category				10.0%	10.0%			3.5%	3.5%	3.5%				10.0%
Category				B10	B15			B10	B15	<				B10
Note														
1st year				9.1%	9.4%			3.2%	3.3%	Free				9.1%
2nd year				8.2%	%8.8			2.9%	3.1%	Free				8.2%
3rd year				7.3%	8.1%			2.5%	2.8%	Free				7.3%
4th year				6.4%	7.5%			2.2%	2.6%	Free				6.4%
5th year				5.5%	%6.9%			1.9%	2.4%	Free				5.5%
6th year				4.5%	6.3%			1.6%	2.2%	Free				4.5%
7th year 8				3.6%	9.6%			1.3%	2.0%	Free				3.6%
8th year 9				2.7%	5.0%			1.0%	1.8%	Free				2.7%
9th year 10				1.8%	4.4%			0.6%	1.5%	Free				1.8%
10th year 11				%6.0	3.8%			0.3%	1.3%	Free				%6.0
11th year 12				Free	3.1%			Free	1.1%	Free				Free
12th year 13				Free	2.5%			Free) %6:0	Free				Free
13th year 14t				Free	1.9%			Free	0.7%	Free				Free
14th year 15th				Free F	1.3% 0			Free F	0.4% 0	Free F				Free
15th year 16th				Free Fi	0.6% Fi			Free Fi	0.2% F	Free Fi				Free Fi
16th year 17th				Free Fr	Free Fr			Free Fr	Free Fr	Free Fr				Free Fr
17th year 18th				Free Fi	Free Fi			Free Fi	Free Fi	Free Fi				Free Fi
18th year 19th				Free F	Free F			Free F	Free F	Free F				Free F
19th year 20t				Free F	Free F			Free F	Free	Free F				Free
20th year As fro				Free F	Free F			Free F	Free F	Free F				Free F
As from 21st year				Free	Free			Free	Free	Free				Free

Tariffline	0302.99		030299.910				030299.999		
Description	Other	2 Other	(1) Nishin (Clipea spp.), Tara (Gadas spp., Tareaga spp. and Merlectus spp.), But i Gerida spp.), Saba (Scomber spp.), Iwashi (Erameas spp., Saelinope spp. and Lingeaulis spp.), All continues spp., and Lingeaulis spp.), Aji (Trachinus spp. and Decapterus spp.) and Samma (Colothòs spp.) and Samma (Colothòs spp.)	Herring (Clupea harongus, Chupea platsis), Cod (Gadus morhuu, Gudus ogac, Gadus mortuu, Gudus ogac, Gadus macrocaphalus). But (Serola spp.) and Swaines (Sardinops spp.)	- Other	(2) Other	- Other	- Atlantic bluefin unas (Thunnus thymus)	- Red salmon (Oncorbynchus nerkol), Pentic Salmon (Oncorbynchus keur, (Oncorbynchus keur, Oncorbynchus keur, Oncorbynchus nerkous sedanystedu, Oncorbynchus maxou and Oncorbynchus maxou and Oncorbynchus rhodurus) and Sword iss (Vighus gildutus)
Base rate Category			sd s	10.0%	10.0%			3.5%	3.5%
Category				B10	B15			BS	B8
Note									
1st year				9.1%	9.4%			2.9%	3.1%
2nd year				8.2%	8.8%			2.3%	2.7%
3rd year				7.3%	8.1%			1.8%	2.3%
4th year				6.4%	7.5%			1.2%	1.9%
5th year				5.5%	%6.9			0.6%	1.6%
6th year				4.5%	6.3%			Free	1.2%
7th year				3.6%	9.6%			Free	0.8%
8th year 9				2.7%	5.0%			Free	0.4%
9th year 10				1.8%	4.4%			Free	Free
10th year 11				0.9%	3.8%			Free	Free
11th year 12t				Free	3.1% 2			Free	Free
12th year 13t				Free	2.5% 1			Free	Free
13th year 14th				Free F	1.9%			Free F	Free Fr
14th year 15th year				Free Fr	1.3% 0.6			Free Fr	Free Fr
year 16th year				Free Free	0.6% Free			Free Free	Free Free
year 17th year				se Free	e Free			e Free	e Free
year 18th year				se Free	e Free			e Free	ee Free
year 19th year				e Free	re Free			e Free	s: Pree
ear 20th year				e Free	e Free			e Free	e Free
ear As from 21st				Free	Free			Free	Free
21st									

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year 4	4th year 5	5th year 6	6th year 7	7th year 8t	8th year 9th 3	9th year 10th 3	10th year 11th year	year 12th year	ear 13th year	year 14th year	ear 15th year	ar 16th year	r 17th year	18th year	19th year	20th year	As from 21st year
	- Salmonidae other than Atlantic salmon (Salmos actar). Danube salmon (Salmos actar). Danube salmon (Horabo hudoo). Red salmon (Horabo hynothia nerka) and Pacific salmon (Cororhynchia gorbascha, Oncorhynchia schooyscha, Oncorhynchia schooyscha, Oncorhynchia schooyscha, Oncorhynchia hudio bulland Oncorhynchia hudio bulland Oncorhynchia hudio bulland Oncorhynchia hudio bullandi bullandi Ulansa (Thumas shoums) and Yellowfin unas (Thumas shoums) and Yellowfin unas (Thumas shoums) and Yellowfin was (Thumas shoums) and Yellowfin Salmas) macketed	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	0.6	%6"0 %9"0	9%,	Pree	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	3.5%	Α		Free	Free	Free	Free	Free	Free	Free	Free Fr	Free Free	ee Free	ee Free	e Free	re 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 gorbusca, Oncorhynchus keta, Oncorhynchus Isolawyscha, Oncorhynchus Isolawyscha, Oncorhynchus Isuach, Oncorhynchus Isuach, Oncorhynchus Inasou and Oncorhynchus rhodurus)																							
030312.010	- Silver salmon (Oncorhynchus kisutch)	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0% 0.6	0.6% 0.3%	3% Free	e Free	e Free	e Free	Free	Free	Free	Free	Free	Free	Free
030312.090	-Other	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4% Fr	Free Free	ee Free	e Free	e Free	e Free	Free	Free	Free	Free	Free	Free	Free

	Description	Base rate	Category	Note 1	1st year	2nd year	3rd year 4	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year 1.5	15th year 10	16th year 17th	17th year 18	18th year 19	19th year 20th	20th year As from 21st
		3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	%8.0	0.4%	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free Free
	Tunas (of the genus Thumna), skipjack or stripe-bellied bonito (Euthymus (Kasuwomus) pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99																							
3 2	Albacore or longfinned tunas (Thunnus alalunga)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	%8.0	0.4%	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free Free
<u>×</u>	Skipjack or stripe-bellied bonito	3.5%	B3		2.6%	1.8%	%6.0	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free Free						
in in	Atlantic and Pacific bluefin tunas (Thumnus thymus, Thumnus orientalis)																							
cif.	- Pacific bluefin tunas (Thunnus orientalis)	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free Free
the co	Southern bluefin tunas (Thumnus maccoyii)	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free Free
Other		3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free Free

As from 21st year			Free	Free	Free	Free
20th year			Free	Free	Free	Free
19th year			Free	Free	Free	Free
18th year			Free	Free	Free	Free
17th year			Free	Free	Free	Free
16th year			Free	Free	Free	Free
15th year			Free	0.4%	%9'0	Free
14th year			Free	0.9%	1.3%	Free
13th year			Free	1.3%	1.9%	Free
12th year			Free	1.8%	2.5%	Free
11th year			Free	2.2%	3.1%	Free
10th year			Free	2.6%	3.8%	0.3%
9th year			Free	3.1%	4.4%	0.6%
8th year			1.1%	3.5%	9.0%	1.0%
7th year			2.2%	3.9%	2.6%	1.3%
6th year			3.3%	4.4%	6.3%	1.6%
5th year			4.4%	4.8%	%6.9	1.9%
4th year			9.6%	5.3%	7.5%	2.2%
3rd year			6.7%	5.7%	8.1%	2.5%
2nd year			7.8%	6.1%	8.8%	2.9%
1st year			%6.8	%9.9	9.4%	3.2%
Note						
Category			B8	B15	B15	B10
Base rate (10.0%	7.0%	10.0%	3.5%
Description	Herrings (Chipeed harvergus, Chipeea pallasin), anchwise (Edigenalis psy), sardines (Sardina) pilchardus, Sardinaps spp), sardines (Sardina) syratus), sardinaps spp), sardinal (Sardinella opp), birsting or sprast (Syratus syratus), maketeol (Scomber spormas), landan maketeol (Scomber spormas), seoribises (Scomber spormas), serlisises (Scomber spormas), servicises (Volvinia galdinis), sarvicises (Surdia spp), sovicises (Volvinia galdinis), sarvicises (Surdia spp), sarvicises (Volvinia galdinis), sarvicises (Surdia spp), marities saltisises, spearfisk (Stephondare), sexchaling edible fish offial of subheadings (303) 1 to 363.59	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	1 Of Sardinops spp.	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	Jack and horse mackerel (Trachurus spp.)	Swordfish (Xiphias gladius)
Tariffline		0303.53	030353.100	030354.000	030355.000	030357.000

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9	9th year 1	10th year 11	11th year 12	12th year 13	13th year 14	14th year 151	15th year 16t	16th year 17t	17th year 18t	18th year 19	19th year 20t	20th year As 1	As from 21st year
0303.59	Other																								
	1 Anchovies (Engraulis spp.), Pacific saury (Cololabis saira) and seads (Decapterus spp.)																								
030359.110	- Anchovies (Engraulis spp.)	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6.0	Free	Free	Free	Free	Free	Free F	Free	Free	Free F	Free	Free
030359.120	- Pacific saury (Cololabis saira)	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free	Free	Free	Free	Free	Free F	Free	Free	Free F	Free	Free
030359.190	- Scads (Decapterus spp.)	10.0%	B15		9.4%	%8'8	8.1%	7.5%	%6.9	6.3%	9.9%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3% 0	0.6%	Free F	Free	Free	Free F	Free	Free
	2 Other																								
030359.910	- Seerfishes (Scomb eromorus spp.)	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free	Free	Free F	Free	Free	Free F	Free	Free
030359.930	- Marlin (Istiophoridae)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free F	Free	Free
	Fish of the families Beginacerotidae, Euclichtiydae, Gaddue, Marourdue, Melanonidae, Merluccidae, Moridae and Muraeonlepididae, excluding edible tish offal of subheadings 0303.91 to 0303.99																								
0303.66	Hake (Merluccius spp., Urophycis spp.)																								
030366.100	1 Of Merluccius spp.	%0.9	B8		5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	%1.0	Free	Free	Free	Free	Free	Free	Free	Free I	Free	Free	Free F	Free	Free
030367.000	Alaska Pollack (Theragra chalcogramma)	%0.9	B8		5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	%1.0	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free F	Free	Free
0303.69	Other																								
030369.100	1 Tara (Gadus spp., Theragra spp.)	6.0%	B8		5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free F	Free	Free
	Other fish, excluding edible fish offal of subbanding 0303 91 to 0303 99																								

Tariffline	Description	Base rate Category	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9t	9th year 10	10th year 11	11th year 12	12th year 13	13th year 14t	14th year 151	15th year 16	16th year 17th	17th year 18	18th year 19	19th year 20th	20th year	As from 21st year
0303.89	Other																								
	1 Nishin (Chipea spp.), Buri (Seriola spp.), Saba (Scomber spp.) and redeeye round hertring (Etrumeus spp.)																								
030389.110	- Nishin (Clupea spp.)	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free	Free
030389.122	- Buri (Seriola spp.)	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6.0	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free	Free
030389.129	- Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6.0	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free	Free
	3 Other																								
030389.299	- Other																								
	Samma (Cololabis spp., other than Cololabis saira) and Spanish mackerel	3.5%	B10		3.2%	2.9%	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 Fi	Free	Free
	Other	3.5%	4		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fi	Free	Free						
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																								
0303.99	Other																								
	2 Other																								
	(1) Nishin (Clupea spp.), Tara (Ciduka spp., Heruga sap, and Methiccus spp.), But (Gerida spp.), Isaka (Sember spp.), Isaka (Sember spp.), Isaka (Sember spp.), Isaka (Sember spp.), Ali Sap and Engrantis spp.), Ali (Trachurus spp. and Decaperus spp.) and Samma (Cololubis spp.) and Samma (Cololubis																								

Tariffline	030399.911				030399.912	030399.919			
Description	- Nishin (Clupea spp.) and Tara (Gadus spp., Theragra spp. and Merhaccius spp.)	Nishin (<i>Chupea</i> spp.) other than Herrings (<i>Chupea harengus</i> , <i>Chupea pallasti</i>)	Tara (Gadus spp., Theragra spp., Merluccius spp.) other than Cod (Gadus morhua, Gadus ogac, Gadus macrocophalus)	Other	- Mackerel (Scomber scombrus, Scomber australasicus, Scomber Japonicus)	- Other	Sardines (Sardinops spp.)	- Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Engraulis spp.) and Samma (Cololabis spp.)	- Aji (Trachurus spp., Decapterus spp.)
Base rate		,0'9 6'0%	6.0%	%0.9	7.0%		10.0%	10.0%	10.0%
Base rate Category		B10	B8	Y	B15		B8	B10	B15
Note									
1st year		5.5%	5.3%	Free	6.6%		8.9%	9.1%	9.4%
2nd year		4.9%	4.7%	Free	6.1%		7.8%	8.2%	8.8%
3rd year		4.4%	4.0%	Free	5.7%		6.7%	7.3%	8.1%
4th year		3.8%	3.3%	Free	5.3%		9.6%	6.4%	7.5%
5th year		3.3%	2.7%	Free	4.8%		4.4%	5.5%	%6.9
6th year		2.7%	2.0%	Free	4.4%		3.3%	4.5%	6.3%
7th year		2.2%	1.3%	Free	3.9%		2.2%	3.6%	9.6%
8th year		1.6%	0.7%	Free	3.5%		1.1%	2.7%	5.0%
9th year		1.1%	Free	Free	3.1%		Free	1.8%	4.4%
10th year		0.5%	Free	Free	2.6%		Free	%6:0	3.8%
11th year 1		Free	Free	Free	2.2%		Free	Free	3.1%
12th year 15		Free	Free	Free	1.8%		Free	Free	2.5%
13th year 12		Free	Free	Free	1.3%		Free	Free	1.9%
14th year 15		Free	Free	Free	%6.0		Free	Free	1.3%
15th year 16		Free	Free	Free	0.4%		Free	Free	%9.0
16th year 17th		Free Fr	Free Fr	Free Fr	Free Fr		Free Fr	Free Fr	Free Fr
17th year 18t		Free	Free F	Free F	Free F		Free F	Free	Free F
18th year 19th		Free F	Free F	Free F	Free F		Free F	Free F	Free F
19th year 20th		Free F	Free F	Free F	Free F		Free F	Free F	Free F
20th year As fro		Free F	Free F	Free F	Free F		Free F	Free F	Free F
As from 21st year		Free	Free	Free	Free		Free	Free	Free

Tariffline		030399.999								
Description	(2) Other	- Other	Salmonidae	Red salmon (Oncorbynchus reach), Altaine salmon (Salmo salur), Dambe salmon (Hucho necho) and Tron (Salmo rutta. Oncorbynchus mykiss. Oncorbynchus alchek. Oncorbynchus glack. Oncorbynchus glack. Oncorbynchus glack.	Silver salmon (Oncorhynchus kisutch)	Other	- Tunas	Yellowfin tunas (Thumus albacares), Bigeye tunas (Thumus obesus) and Atlantic bluefin tunas (Thumus thymus)	Albacore or longfinned tunas (Thunnus alalunga)	Other
Base rate				3.5%	3.5%	3.5%		3.5%	3.5%	3.5%
Category				۷	B10	B8		Y	B8	B10
Note										
1st year				Free	3.2%	3.1%		Free	3.1%	3.2%
2nd year				Free	2.9%	2.7%		Free	2.7%	2.9%
3rd year				Free	2.5%	2.3%		Free	2.3%	2.5%
4th year				Free	2.2%	1.9%		Free	1.9%	2.2%
5th year				Free	1.9%	1.6%		Free	1.6%	1.9%
6th year				Free	1.6%	1.2%		Free	1.2%	1.6%
7th year				Free	1.3%	%8.0		Free	%8.0	1.3%
8th year				Free	1.0%	0.4%		Free	0.4%	1.0%
9th year 1				Free	0.6%	Free		Free	Free	0.6%
10th year				Free	0.3%	Free		Free	Free	0.3%
11th year 12				Free	Free	Free		Free	Free	Free
12th year 13				Free	Free	Free		Free	Free	Free
13th year 14				Free	Free	Free		Free	Free	Free
14th year 15t				Free	Free	Free I		Free	Free	Free I
15th year 16th				Free	Free F	Free F		Free F	Free F	Free F
16th year 17th				Free	Free Fr	Free Fr		Free Fr	Free Fr	Free Fr
17th year 18th				Free	Free Fr	Free Fr		Free Fr	Free Fr	Free Fr
18th year 19th				Free	Free Fr	Free Fr		Free Fi	Free Fr	Free Fr
19th year 20th year				Free Free	Free Free	Free Free		Free Free	Free Free	Free Free
As from 21st year				Free	Free	Free		Free	Free	Free

																						L	-	-	
Tariffline	Description	Base rate	Category	y	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year 1	13th year 14	14th year 1:	15th year	16th year 17	17th year	18th year	19th year	20th year	As from 21st year
	Other																								
I	Skipjack or stripe-belled bonito (Euthymus (Katsuwonus) pelamis)	3.5%	B3		2.6%	1.8%	%6.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Marlin (Istiophoridae)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	%8'0	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Swordfish (Xiphias gladius) and Spanish mackerel	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9'0	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	3.5%	V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free									
03.04 F	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, Euclichthydae, Galidae, Macrouridae, Melanonidae, Merhicciidae, Moridae and Muraenolepididae	-																							
030444.100	1 Tara (Gadus spp., Theragra spp. and Merluccius spp.)	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.49	Other																								
030449.100	I Nishin (Chapea spp.), Buri (Scriola spp.), Shad (Scriola er spp.), Mashi (Erumene spp., Sardingo; spp. and Engenulis spp.), Aji (Trachurus spp. and Decepterus spp.) and Summa (Cololabis spp.)	10.0%	B10		9.1%	8.2%	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 (Thummus thymus, Thumus orientalis)	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030449.220	- Southern bluefin tunas (Thumus maccoyii)	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9'0	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

As from 21st year			Free		Free			Free	Free		Free		Free	Free
20th year			Free		Free			Free	Free		Free		Free	Free
19th year			Free		Free			Free	Free		Free		Free	Free
18th year			Free		Free			Free	Free		Free		Free	Free
17th year			Free		Free			Free	Free		Free		Free	Free
16th year			Free		Free			Free	Free		Free		Free	Free
15th year			Free		Free			Free	Free		Free		Free	Free
14th year			Free		Free			Free	Free		Free		Free	Free
13th year			Free		Free			Free	Free		Free		Free	Free
12th year			Free		Free			Free	Free		Free		Free	Free
11th year			Free		Free			Free	Free		Free		Free	Free
10th year			0.9%		0.9%			0.3%	0.3%		Free		Free	Free
9th year			1.8%		1.8%			%9:0	%9:0		Free		Free	Free
8th year			2.7%		2.7%			1.0%	1.0%		1.1%		1.1%	1.1%
7th year			3.6%		3.6%			1.3%	1.3%		%7.2		7.2%	7.2%
6th year			4.5%		4.5%			1.6%	1.6%		3.3%		3.3%	3.3%
5th year			5.5%		5.5%			1.9%	1.9%		4.4%		4.4%	4.4%
4th year			6.4%		6.4%			2.2%	2.2%		%9'5		5.6%	2.6%
3rd year			7.3%		7.3%			2.5%	2.5%		6.7%		6.7%	%1.9
2nd year			8.2%		8.2%			2.9%	2.9%		7.8%		7.8%	7.8%
1st year			9.1%		9.1%			3.2%	3.2%		8.9%		8.9%	%6.8
Note														
Category			B10		B10			B10	B10		B8		B8	B8
Base rate			10.0%		10.0%			3.5%	3.5%		10.0%		10.0%	10.0%
Description	Other, fresh or chilled	Fish of the families Bregmaceroidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	1 Tara (Gadus spp., Theragra spp. and Merluccius spp.)	Other	spy), Buri (Seriota spy), Sabi (Genera epp.), Buri (Seriota spy), Sabi (Genera epp.), Mashi (Erumens epp., Sardinoy esp, and Engenulis epp.), Aji (Trochurus epp. and Decopteries esp) and Samma (Colotabis espp.)	2 Other	- Other	Bluefin tunas (Thumus thymus, Thumus orientalis)	Southern bluefin tunas (Thumus maccoyii)	Frozen fillets of fish of the families Bregmacerotidae, Euclichthydae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae and Muraenolepididae	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Hake (Merluccius spp., Urophycis spp.)	1 Of Merluccius spp.	Alaska Pollack (Theragra chalcogramma)
Tariffline		0304.53	030453.100	0304.59	030459.100			030459.291	030459.292		030471.000	0304.74	030474.100	030475.000

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As from 21st year		Free		Free			Free	Free		Free		Free
20th year		Free		Free			Free	Free		Free		Free
19th year		Free		Free			Free	Free		Free		Free
18th year		Free		Free			Free	Free		Free		Free
17th year		Free		Free			Free	Free		Free		Free
16th year		Free		Free			Free	Free		Free		Free
15th year		Free		Free			Free	Free		Free		Free
14th year		Free		Free			Free	Free		Free		Free
13th year		Free		Free			Free	Free		Free		Free
12th year		Free		Free			Free	Free		Free		Free
11th year		Free		Free			Free	Free		Free		Free
10th year		Free		Free			Free	0.3%		Free		Free
9th year		Free		Free			Free	0.6%		Free		Free
8th year		1.1%		0.4%			Free	1.0%		Free		0.4%
7th year		2.2%		%8.0			Free	1.3%		Free		%8:0
6th year		3.3%		1.2%			Free	1.6%		Free		1.2%
5th year		4.4%		1.6%			0.6%	1.9%		1.7%		1.6%
4th year		9.9%		1.9%			1.2%	2.2%		3.3%		1.9%
3rd year		6.7%		2.3%			1.8%	2.5%		5.0%		2.3%
2nd year		7.8%		2.7%			2.3%	2.9%		6.7%		2.7%
1st year		8.9%		3.1%			2.9%	3.2%		8.3%		3.1%
Note												
ategory		B8		B8			BS	B10		BS		B8
Base rate Category		10.0%		3.5%			3.5%	3.5%		10.0%		3.5%
Description	Other	1 Tara (Gadus spp., Theragra spp.)	Frozen fillets of other fish	Swordfish (Xiphias gladius)	Tunas (of the genus Thumus), skipjack or stripe-bellied bonito (Euthymus (Katsuwonus) pelamis)	- Tunas (of the genus Thumus)	Bluefin tunas (Thumus thymus, Thumus orientalis)	Southern blue fin tunas (Thumus maccoyii)	Other	1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Seriola spp.), Vashin (Efrumea spp.), Washin (Efrumeas spp.), Sardingos spp. and Efrumeas spp.), Aji (Trachurus spp. and Decepterus spp.) and Samma (Cololadra spp.) and Samma	2 Other	- Marlin (Istiophoridae)
Tariffline	0304.79	030479.100		030484.000	0304.87		030487.020	030487.030	0304.89	030489.100		030489.210
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ear As from 21st				e Free			e Free		e Free			e Free
ar 20th year				Free			Free		Free			Free
ır 19th year				Free			Free		Free			Free
18th year				Free			Free		Free			Free
17th year				Free			Free		Free			Free
16th year				Free			Free		Free			Free
15th year				Free			Free		Free			Free
14th year				Free			Free		Free			Free
13th year				Free			Free		Free			Free
12th year				Free			Free		Free			Free
11th year				Free			Free		Free			Free
10th year				Free			0.3%		%6.0			Free
9th year				Free			0.6%		1.8%			Free
8th year				Free			1.0%		2.7%			%8.0
7th year				Free			1.3%		3.6%			1.7%
6th year				Free			1.6%	_	4.5%			2.5%
5th year				1.7%			1.9%		5.5%			3.3%
4th year				3.3%			2.2%		6.4%			4.2%
3rd year				5.0%			2.5%		7.3%			2.0%
2nd year				6.7%			2.9%		8.2%			5.8%
1st year				8.3%			3.2%		9.1%			6.7%
Note												
Category				B2			B10		B10			B8
Base rate				10.0%			3.5%		10.0%			7.5%
Description	Other, frozen	Other	I Nishin (Chipea spp.), Buri (Serola spp.), Buri (Serola spp.), Saba (Gonder spp.), Awashi (Eramens spp., Sordingov spp. and Engendis spp.), Ali (Trachinra spp. and Decapteries spp.) and Samma (Coladabs spp.)	- Buri (Seriola spp.), Saba (Sconber spp.), Iwashi (Errumeus spp., Sardimps sp. and Engraulis spp.) Aji (Trachurus spp. and Decapperus spp.) and Samma (Cololabis spp.)	2 Other	- Other	Southern bluefin tunas (<i>Thumms maccoyii</i>)	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Flours, meals and pellets of fish, fit for human consumption	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	- Hard roes of Tara (Gadus spp., Theragra
Tariffline		0304.99		030499.120			030499.994	03.05 Fi	030510.000	0305.20		030520.020

					_	,			
As from 21st year			Free			Free		Free	
20th year			Free			Free		Free	
19th year			Free			Free		Free	
18th year			Free			Free		Free	
17th year			Free			Free		Free	
16th year			Free			Free		Free	
15th year			Free			Free		Free	
14th year			Free			Free		Free	
13th year			Free			Free		Free	
12th year			Free			Free		Free	
11th year			Free			Free		Free	
10th year			Free			Free		1.4%	
9th year			Free			Free		2.7%	
8th year			1.7%			Free		4.1%	
7th year			3.3%			Free		5.5%	
6th year			5.0%			Free		%8:9	
5th year			6.7%			2.5%		8.2%	
4th year			8.3%			5.0%		%5'6	
3rd year			10.0%			7.5%		10.9%	
2nd year			11.7%			10.0%		12.3%	
1st year			13.3%			12.5%		13.6%	
Note									
Category			B8			BŞ		B10	
Base rate			15.0%			15.0%		15.0%	
Description	Fish fillets, dried, salted or in brine, but not smoked	Fish of the families Bregmacerotidae, Euclichthydae, Galidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	- Tara (Gadus spp., Theragra spp. and Merluccius spp.)	Other	2 Other	- Nishin (Chipea spp.), Buri (Seriola sp.), Shad (Seriola eyp.), Mashi (Erumens spp., Sardinoy spp. and Erigenulis spp.), Aji (Tracherus spp. and Decepterus spp.) and Summa (Cololabis spp.)	Dried fish, other than edible fish offal, whether or not salted but not smoked	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Fish of the familes Bregmærendder, Enclichtyider, Galdiede, Marcundider, Madamonidae, Methaccidae, Moridae and Marcaenolepididae, other than cod (Gadis moritus, Gadis ogae, Gadis marcrocephatus)
Tariffline		0305.32	030532.010	0305.39		030539.210		030551.000	0305.53

Tariffline	030553.100	0305.54	030554.100
Description	- Tara (Gadus spp., Theragra spp. and Merluccius spp.)	Herrings (Clupea harongas, Clupea palasan), anchowic (Engeralia spp.), surdines (Sardina pileardas, Sardinapa surdines (Sardina pileardas, Sardinapa sup.), asta dindala (Sardinda sep.), tristing or spras (Spratura spratura), mancker (Scomber scombers, Scomber mackerd (Scomber spontiaes, Scomber spontiaes, Sardinapas,	- Herrings (Chipea harengus, Chipea politics), wasti (chiquen spen, and politics), wasti (chiquen syas, and nogranis spen, macketel (Scomber scombers, Scomber strattatissieus, Scomber igonolicus), All (Tecapierus spen, and Decapierus spen, and Decapierus spen, and Pacificsaury (Colubis sarrap), and Pacificsaury (Colubis sarrap).
Base rate	15.0%	, gg ur sg .	15.0%
Base rate Category	B10		B10
Note			
1st year	13.6%		13.6%
2nd year	12.3%		12.3%
3rd year	10.9%		10.9%
4th year	%5'.6		9.5%
5th year	8.2%		8.2%
6th year	%8.9		6.8%
7th year	5.5%		5.5%
8th year	4.1%		4.1%
9th year	2.7%		2.7%
10th year	1.4%		1.4%
11th year 1	Free		Free
12th year	Free		Free
13th year	Free		Free
14th year 1	Free		Free
15th year 1	Free		Free
16th year	Free		Free
17th year	Free		Free
18th year	Free		Free
19th year	Free		Free
20th year	Free		Free
As from 21st year	Free		Free

Tariffline	0305.59		030559.020	030559.090	1	I		030561.000	030562.000	030563.000	030564.000
Description	Other	2 Other	(1) Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.) and red-eye round herring (Etrumeas spp.)	(2) Other	- Samma (Cololabis spp., other than Cololabis saira)	- Other	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal	Herrings (Clupea harengus, Clupea pallasii)	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Anchovies (Engraulis spp.)	Tilapias (Oreochromis spp.), catish (Pragasairs spp., dirus ssp., Caraus spp.), cat dirus spp., Caraus spp., catalura spp., Carausius spp., Caraopianyngodon dielles, Itypophialmethor by spp., Cirribuus spp., Mylopharyngodon piceus, Cata cata, Labes spp., Ostachilus spp., Mylopharyngodon piceus, Cata cata, Labes spp., Ostachilus hasselti, Laptobarhas hoeseni. Megadobroma spp., cek (Angulla spp.), sals (Ang
Base rate			15.0%		10.5%	10.5%		15.0%	15.0%	15.0%	, 10.5%
Category			B10		B10	<		B10	B10	B10	B10
Note											
1st year			13.6%		9.5%	Free		13.6%	13.6%	13.6%	9.5%
2nd year			12.3%		8.6%	Free		12.3%	12.3%	12.3%	8.6%
3rd year			10.9%		7.6%	Free		10.9%	10.9%	10.9%	7.6%
4th year			9.5%		6.7%	Free		9.5%	9.5%	%5'6	6.7%
5th year			8.2%		5.7%	Free		8.2%	8.2%	8.2%	5.7%
6th year			%8.9		4.8%	Free		6.8%	6.8%	%8.9	4.8%
7th year			5.5%		3.8%	Free		5.5%	5.5%	5.5%	3.8%
8th year			4.1%		2.9%	Free		4.1%	4.1%	4.1%	2.9%
9th year			2.7%		1.9%	Free		2.7%	2.7%	2.7%	1.9%
10th year			1.4%		1.0%	Free		1.4%	1.4%	1.4%	1.0%
11th year 1			Free		Free	Free		Free	Free	Free	Free
12th year			Free		Free	Free		Free	Free	Free	Free
13th year			Free		Free	Free		Free	Free	Free	Free
14th year 1.			Free		Free	Free		Free	Free	Free	Free
15th year 16			Free		Free	Free		Free	Free	Free	Free
16th year 17			Free		Free	Free		Free	Free	Free	Free
17th year 18			Free		Free	Free		Free	Free	Free	Free
18th year 19			Free		Free	Free		Free	Free	Free	Free
19th year 20			Free		Free	Free		Free	Free	Free	Free
20th year			Free		Free	Free		Free	Free	Free	Free
As from 21st year			Free		Free	Free		Free	Free	Free	Free

Tariffline	0305.69		030569.091	030569.099		0305.71	030571.090	0305.72				
Description	Other	2 Other	Nishin (Chipea spp.), Tara (Gadus spp., The ages spp. and Merinecius spp.), Buri (Serviola spp.), Sabas (Sombee spp.), Iwasin (Emmeas spp. and Sterdiness spp., and Sterdiness spp., and Sterdiness spp., and Decepters spp., and Decepters spp., and Seamna (Cololabis spp.) and Samma (Cololabis spp.)	9 - Other	Fish fins, heads, tails, maws and other edible fish offal	Shark fins	0 -Other	Fish heads, tails and maws	2 Other	(2) Dried	BOther	- Nishin (Chipea spp.), Tara (Gidale spp.), Therago app. and Merinecius spp.), Bani (Seroide spp.), Saha (Scomber spp.), Saha (Seroider spp.), Iwashi (Errumeus spp.), Iwashi (Thedhuras spp., Ani (Thedhuras spp. and Samma (Coloidebs spp.))
Base rate Category			10.5%	10.5%			10.5%					E . :- E
Category			B10	B10			B10					
Note												
1st year			9.5%	9.5%			%5'6					
2nd year			8.6%	%9.8			8.6%					
3rd year			7.6%	7.6%			7.6%					
4th year			6.7%	6.7%			6.7%					
5th year			5.7%	5.7%			5.7%					
6th year			4.8%	4.8%			4.8%					
7th year			3.8%	3.8%			3.8%					
8th year 9			2.9%	2.9%			2.9%					
9th year 10			1.9%	1.9%			1.9%					
10th year 11			1.0%	1.0%			1.0%					
11th year 12t			Free	Free F			Free F					
12th year 13t			Free F	Free F			Free F					
13th year 14th			Free Fr	Free Fr			Free Fr					
14th year 15th year			Free Free	Free Free			Free Free					
year 16th year			Free	re Free			e Free					
ear 17th year			Free	Free			Free					
ar 18th year			Free	Free			Free					
ar 19th year			Free	Free			Free					
u 20th year			Free	Free			Free					
As from 21st year			Free	Free			Free					
-												

21st										
As from 21st year	Free	Free			Free	Free	Free		Free	Free
20th year	Free	Free			Free	Free	Free		Free	Free
19th year	Free	Free			Free	Free	Free		Free	Free
18th year	Free	Free			Free	Free	Free		Free	Free
17th year	Free	Free			Free	Free	Free		Free	Free
16th year	Free	Free			Free	Free	Free		Free	Free
15th year	Free	Free			Free	Free	Free		Free	Free
14th year	Free	Free			Free	Free	Free		Free	Free
13th year	Free	Free			Free	Free	Free		Free	Free
12th year	Free	Free			Free	Free	Free		Free	Free
11th year	Free	Free			Free	Free	Free		Free	Free
10th year	1.4%	1.4%			1.4%	1.4%	1.4%		1.0%	1.0%
9th year	2.7%	2.7%			2.7%	2.7%	2.7%		1.9%	1.9%
8th year	4.1%	4.1%			4.1%	4.1%	4.1%		2.9%	2.9%
7th year	5.5%	5.5%			5.5%	5.5%	5.5%		3.8%	3.8%
6th year	%8:9	%8.9			%8:9	%8:9	%8.9		4.8%	4.8%
5th year	8.2%	8.2%			8.2%	8.2%	8.2%		5.7%	5.7%
4th year	%5'6	%5'6			9.5%	%5''6	%5'6		%£'9	%2.9
3rd year	%6.01	10.9%			10.9%	10.9%	%6'01		%9°L	%9'L
2nd year	12.3%	12.3%			12.3%	12.3%	12.3%		8.6%	%9.8
1st year	13.6%	13.6%			13.6%	13.6%	13.6%		%5.6	%5.6
Note										
Base rate Category	B10	B10			B10	B10	B10		B10	B10
Base rate	15.0%	15.0%			. 15.0%	15.0%	15.0%		10.5%	10.5%
Description	- Cod (Gadus mortua, Gadus ogac, Gadus macrocephalus)	Other	(3) Salted or in brine	BOther	- Herrings (Chipea harengus, Clupea pallasii)	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	- Anchovies (Engraulis spp.)	- Other	- Nishin (Chipos spp.) Tara (Galas spc.) Tara (Galas spc.) Taragos spp. and Merlecius spp.). But (Seroib et spp.). Sub (Seroib et spp.). And Seroib open spp.). All (Trachenus spp. and Decepterus spp. and Decepterus spp. and (Coloibas spp.).	Other
Tariffline	030572.221	030572.222			030572.321	030572.322	030572.323		030572.324	030572.329

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As from 21st year						Free	Free			Free	Free	Free
20th year						Free	Free			Free	Free	Free
19th year						Free	Free			Free	Free	Free
18th year						earA	Free			Free	Free	Free
17th year						Free	Free			Free	Free	Free
16th year						Free	Free			Free	Free	Free
15th year						Free	Free			Free	Free	Free
14th year						Free	Free			Free	Free	Free
13th year						Free	Free			Free	Free	Free
12th year						Free	Free			Free	Free	Free
11th year						Free	Free			Free	Free	Free
10th year						1.4%	1.4%			1.4%	1.4%	1.4%
9th year						2.7%	2.7%			2.7%	2.7%	2.7%
8th year						4.1%	4.1%			4.1%	4.1%	4.1%
7th year						5.5%	5.5%			5.5%	5.5%	5.5%
6th year						%8'9	%8'9			%8'9	%8.9	%8.9
5th year						8.2%	8.2%			8.2%	8.2%	8.2%
4th year						9.5%	9.5%			9.5%	9.5%	9.5%
3rd year						10.9%	10.9%			10.9%	10.9%	10.9%
2nd year						12.3%	12.3%			12.3%	12.3%	12.3%
1st year						13.6%	13.6%			13.6%	13.6%	13.6%
Note												
ategory						B10	B10			B10	B10	B10
Base rate Category						15.0%	15.0%			15.0%	15.0%	15.0%
Description	Other	2 Other	(2) Dried	B Other	- Nishin (Chopea spp.), Tara (Gadius spp.), Tara (Gadius spp.), Bart (Servide spp.), Saba (Servide spp.), Saba (Seromber spp.), Saba (Seromber spp.), Wastin (Seromber spp.), Wastin (Seromber spp.), Wastin (Tarchenus spp. and Lorgendus spp. and Decepteras spp. and Samma (Caloubos spp.)	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Other	(3) Salted or in brine	B Other	- Herrings (Clupea harengus, Clupea pallasii)	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	- Anchovies (Engraulis spp.)
Tariffline	0305.79					030579.221	030579.222			030579.321	030579.322	030579.323

						,	,	
As from 21st year		Free	Free				Free	
20th year		Free	Free				Free	
19th year		Free	Free				Free	
18th year		Free	Free				Free	
17th year		Free	Free				Free	
16th year		Free	Free				Free	
15th year		Free	Free				Free	
14th year		Free	Free				Free	
13th year		Free	Free				Free	
12th year		Free	Free				Free	
11th year		Free	Free				Free	
10th year		1.0%	1.0%				0.4%	
9th year		1.9%	1.9%				0.7%	
8th year		2.9%	2.9%				1.1%	
7th year		3.8%	3.8%				1.5%	
6th year		4.8%	4.8%				1.8%	
5th year		5.7%	5.7%				2.2%	
4th year		6.7%	%1.9				2.5%	
3rd year		7.6%	%9''L				2.9%	
2nd year		8.6%	%9'8				3.3%	
1st year		9.5%	%5'.6				3.6%	
Note								
Category		B10	B10				B10	
Base rate		10.5%	10.5%				4.0%	
Description	- Other	- Nishin (Clupea spp.), Tural (Gadus spp.), Turay of Gadus spp., Theragus spp., Burn and Merhicenia spp.), Burn (Sernida spp.), Saba (Scomber spp.), Subal (Scomber spp.), Musshi (Scomber spp.), Musshi (Grunnas spp. and Decapters spp. and Decapters spp.) and (Colubba spp.)	Other	Crustaceans, whether in shell or not, live, fresh, defined, frozen, freed, sheld or in brines, more crustaceans, whether in shell or not, whether or not owned by the owners; or crustaceans, in shell, cooked by steaming process; or statecaus, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, sailed or in brine; flours, meals and pellets of crustaceans, fit for human consumption of crustaceans, fit for human consumption.	Live, fresh or chilled	Crabs	- Horsehair crabs	Molluses, whether in shell or not, live, fresh, defluel, frozen, frete, slated or in brine; smoked molluses, whether in shell or not, whether or not cooked be for en during the smoking process; flours, meals and peltes of molluses, fit for human consumption.
Tariffline		030579.324	030579.329	03.06		0306.33	030633.140	03.07

14 14 15 15 15 15 15 15
7h year 8h year 9h year 11h year 13h year 15h year 15h year 15h year 15h year 16h year 17h year 18h year 19h year 20h year 15% 0.7% Free
10th year 11th year 12th year 13th year 15th
12th year 13th year 15th year 16th year 17th year 18th year 20th year 20th year
15th year 16th year 17th year 18th year 19th year 20th year Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free
Ish year 19th year 20th year Free Free Free Free Free Free Free Fre
20th year Free Free Free Free Free Free Free F
17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

																						_		-
Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9th	9th year 10th	10th year 11t	11th year 12th	12th year 13th	13th year 14th	14th year 15th	15th year 16th	16th year 17th year	ar 18th year	ear 19th year	ar 20th year	As from 21st year
	3 Other																							
030771.310	- Akagai (bloody clam), live	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9% 1.	1.3% 0.	0.6% F	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free
030771.320	- Baby clam	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9% 1.	1.3% 0.	H %9'0	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free
030771.390	- Other	7.0%	B13		%5.9	%0.9	5.5%	9.0%	4.5%	4.0%	3.5%	3.0% 2.	2.5% 2.	2.0%	1.5% 1.0	1.0% 0.	0.5% Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free
0307.72	Frozen																							
030772.100	1 Adductors of shellfish	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7% 1.	1.8% 0.	0.9% F	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free
	3 Other																							
030772.310	- Baby clam	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9% 1.	1.3% 0.	0.6% F	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free
030772.390	- Other	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8% F	Free F	Free F	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free
0307.79	Other																							
	1 Smoked																							
030779.210	- Adductors of shellfish	6.7%	BS		9.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free F	Free F	Free F	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free
	2 Other																							
030779.310	(1) Adductors of shellfish	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	%8.9	5.5%	4.1% 2.	2.7% 1.	1.4% F	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free
	(3) Other																							
030779.339	- Other	10.5%	B10		%5'6	%9'8	7.6%	6.7%	5.7%	4.8%	3.8%	2.9% 1.	1.9% 1.	1.0% F	Free Fr	Free F	Free Fr	Free Fre	Free Fr	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		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3% 0.	0.6% F	Free Fr	Free F	Free Fr	Free Free		Free Free	Free	Free	Free	Free
030782.000	Live, fresh or chilled stromboid conchs (Strombus spp.)																							
	- Adductors of shellfish	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9% 1.	1.3% 0.	0.6% F	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free
	- Other	7.0%	B13		6.5%	%0.9	5.5%	5.0%	4.5%	4.0%	3.5%	3.0% 2.	2.5% 2.	2.0%	1.5% 1.0	1.0% 0.	0.5% Fr	Free Fre	Free Fr	Free Free	Free	Free	Free	Free

Tariffline	Description	Base rate	Category	/ Note	1st year	2nd year	3rd year	4th year	5th year 6	6th year	7th year 8	8th year 9	9th year 10	10th year	11th year 12	12th year 15	13th year 14	14th year 15	15th year	16th year	17th year	18th year	19th year 20	20th year As	As from 21st
030784.000	Frozen stromboid conchs (Strombus spp.)																								
	- Adductors of shellfish	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	%9:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	%0.7	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.87	Other abalone (Haliotis spp.)																								
030787.900	2 Other	10.5%	B10		9.5%	%9.8	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.88	Other stromboid conchs (Strombus spp.)																								
030788.100	1 Smoked																								
	- Adductors of shellfish	6.7%	B8		%0.9	5.2%	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	%1.9	A		Free	Free	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		9.5%	%9'8	%9''	%2.9	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, including flours, meals and pellets, fit for human consumption																								
0307.91	Live, fresh or chilled																								
030791.010	- Adductors of shellfish	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
130791.091	Scallops (Pectinidae)	%0.7	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	%9:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.092	Fresh water clam	%0'L	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	%9'0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.099	Other	%0.7	B13		6.5%	%0.9	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 shellfish	%0'01	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030792.131	- Scallops (Pectinidae)	%0'L	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9t	9th year 10	10th year 11	11th year 12th	12th year 13t	13th year 14th	14th year 15th	15th year 16th	16th year 17th	17th year 18th year	ear 19th year	ear 20th year	As from 21st year
0307.99	Other																							
	1 Smoked																							
030799.220	Scallops (Pectinidae) and adductors of shellfish	6.7%	B8		%0:9	5.2%	4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free Fr	Free F	Free Fr	Free Fr	Free Fr	Free Free	ee Free	e Free	Free	Free
	2 Other																							
030799.330	0 - Adductors of shellfish	15.0%	B10		13.6%	12.3%	10.9%	%5'6	8.2%	%8.9	5.5%	4.1%	2.7%	1.4%	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	e Free	e Free	Free	Free
	- Other																							
030799.320	0 Scallops (Pectinidae)	10.5%	B10		%5'6	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	e Free	e Free	Free	Free
030799.399	9 Other	10.5%	B10		%5'6	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	e Free	e Free	Free	Free
03.08	Aquatic invertebrates other than crustaceans and ambluses, live, 16-8th, ellifled, froort, dried, salted or in brine, smoked aquatic invertebrates other than crustaceans and molluses, whether or not cooked before or during the smoking process; floors, mesk and pellets of aquatic invertebrates other than crustaceans and molluses, fit for human consumption	_																						
	Sea urchins (Strongylocentrotus spp., Paracentrotus Ividus, Loxechinus albus, Echinus exculentus)																							
030822.000	0 Frozen	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	%8.0	Free	Free	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	ee Free	e Free	Free	Free
0308.90	Other																							
	2 Fresh, chilled or frozen																							
	- Frozen																							
030890.291	1 Sea urchins	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	%8.0	Free	Free	Free Fr	Free F	Free Fr	Free Fre	Free Fr	Free Free	se Free	e Free	Free	Free

Tariffline	e Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year 10	10th year 1	11th year 1	12th year 1	13th year 14	14th year 15	15th year 16	16th year 17	17th year 18	18th year 1	19th year 20	20th year	As from 21st year
030890.299	9 Other																								
	Jellyfish other than Rhopilema spp.	7.0%	B3		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
030890.420	0 (2) Other	10.5%	B10		%5.6	%9.8	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	ey; edible produ	cts of anima.	l origin, not els	ewhere specifi	ied or included																			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter																								
0401.10	Of a fat content, by weight, not exceeding 1%	,																							
	1 Sterilised, frozen or treated appropriate to preserve																								

Tariffine Description and community and comm		
Procession Baserine Category Note 11 year 214	As from 21st year	12.5%
Description Base rate Category Note 11 year 2 daysar 3		12.5%
Description Bave rise Concentration with and covering much and c	19th year	12.5%
Concerning milk and ceases in this same and and continued and continue	18th year	12.5%
Precription Base rate Category Note 1st year 2nd year 2nd year 3nd year	17th year	12.5%
Description Substance of the continue that have a continue that the continue that t	16th year	12.5%
Description Subscription Sub	15th year	12.5%
Description - Conserring with and cream in this soluboding 1, 40(1), 201, 10(1), 401, 401, 401, 401, 401, 401, 401, 401	14th year	12.5%
Description this part of the p	13th year	12.5%
Description this subheading 1, 4047 29-1, 401 A-1 and 40 year a subheading 1, 4047 29-1, 401 A-1 and cream in this subheading 1, 4047 29-1, 401 A-1 and 401 A-1 A-1 A-1 and 401 A-1 A-1 A-1 and 401 A-1 A-1 A-1 A-1 A-1 A-1 A-1 A-1 A-1 A-	12th year	12.5%
Description - Concerning milk and cream in this subheading 1, 40(1) 20-1, 1, 40(1) 4(1) and 4(1) 20-1, 1, 40(1) 4(1) and 4(1) 20-1, 1, 40(1) 4(1) and 4(1) 20-1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	11th year	12.5%
Description - Concerning milk and even in this subheading 0.401 26-1, 0.01 46-1 and deliable 0.401 26-1 and del	10th year	12.5%
Description - Concerning milk and cream in this subheading 1, 1, 1, 10, 10, 10, 10, 10, 10, 10, 10	9th year	12.5%
Description Description Base rate Category Concerning milk and evenan in this substitution and detail in the first spear and the standard	8th year	12.5%
Description Logistics of the perfective at the time of import regulation and other reduction and other reduction and other reduction and redu	7th year	12.5%
Description Category Note 1st year 2nd year 4th year Category Note 1st year 3rd year 4th year Category Note 1st year 2nd year 4th year Category Note 2st	6th year	12.5%
Description Description Subhacing in 1, 191, 201, 401, 401, 401, 401, 401, 401, 401, 4	5th year	14,6%
Description Description and Object (1, 0, 1, 1, 2, 0, 1, 1, 1, 2, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	4th year	16.7%
Description Description Concerning milk and evenum in this subheading, 1.0(1) (2.0.1, 40.1) (4.0) and d01(1.30.1) and d01(1.	3rd year	18.8%
Description - Concerning milk and cream in this subheading 1, 4047 201, 4001 4,04 and 4001 5,64 1,01,02, 1,001 4,01 4,01 and 4001 5,64 1,01 and 601 5,64 1,01 and 601 5,64 1,01 and 60 1,21, 1 and 1	2nd year	20.8%
Description Concerning milk and evenam in this subscription and sub-heading 1, 400, 10, 1, 400, 1, 401, and 4, 401, and 4, 401, and 4, 401, 501, 1, 4	1st year	22.9%
Description Concerning milk and cream in this subsequence of the content of the	Note	
Description - Concerning milk and cream in this subheating I, 0401.240.1401.401.1401 and 4010.50-14.1001.401.1401.1401.1401.1501.1501.150	Category	R6
	Base rate	
TarifTine 040110.110	Description	- Concerning milk and cream in this subseding 1, 100/1021, 1, 1001 (Jed)-1 and 0403 (Jed)-1, 1001 (J
	Tariffline	040110.110

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year 7	7th year 8t	8th year 9th	9th year 10th	10th year 11th	11th year 12th year		13th year 14th year	year 15th year	year 16th year	year 17th year	r 18th year	r 19th year	20th year	As from 21st year
040110.190	- Other		×	s																				
040110.200	2 Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	%1.6	7.7%	5.8% 3.	3.9% 1.9	F %6.1	Free Fre	Free Fr	Free Free	ee Free	e Free	e Free	Free	Free	Free	Free
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%																							
	1 Sterilised, frozen or preserved																							
040120.110	- For "the Pooled Quota of other milk products"	25.0%	R6		22.9%	20.8%	18.8%	16.7%	14.6%	12.5%	12.5% 1	12.5% 12	12.5% 12.5	12.5% 12	12.5% 12.5	12.5% 12.	12.5% 12.5	12.5% 12.5%	5% 12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040120.190	- Other		×	s																				
040120.200	2 Other	21.3%	R7	S	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2% 2	20.2% 20	20.2% 20.3	20.2% 20	20.2% 20.2%		20.2% 20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%																							
	1 Sterilised, frozen or preserved																							
040140.110	- For "the Pooled Quota of other milk products"	25.0%	PK6		22.9%	20.8%	18.8%	16.7%	14.6%	12.5%	12.5%	12.5% 12	12.5% 12.3	12.5% 12	12.5% 12.5	12.5% 12.	12.5% 12.5	12.5% 12.5%	5% 12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040140.190	- Other		X	S																				
040140.200	2 Other	21.3%	88	S	20.4%	19.5%	18.6%	17.8%	%6.91	16.0%	16.0%	16.0% 16	16.0% 16.0	91 %0.91	16.0% 16.0	16.0% 16.	16.0%	16.0% 16.0%	%0.91 %0	16.0%	16.0%	16.0%	16.0%	16.0%
0401.50	Of a fat content, by weight, exceeding 10%																							
	1 Sterilissed, frozen or preservect, other cream of a fat content, by weight, of 13% or more (other than sterilissed, frozen or preserved)																							
	(1) Of a fat content, by weight, not exceeding 45%																							
040150.111	- For "the Pooled Quota of other milk products"	25.0%	R6		22.9%	20.8%	18.8%	16.7%	14.6%	12.5%	12.5%	12.5% 12	12.5% 12.:	12.5% 12	12.5%		12.5% 12.5	12.5% 12.5%	5% 12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040150.119	- Other		Х	S																				

	(2)	- P	1	2 Other	Milk and cre	In pow fat con)	
Description	(2) Other	- For "the Pooled Quota of other milk products"	- Other	ıcr	Milk and cream, concentrated or containing added sugar or other sweetening matter	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	1 Containing added sugar	[1] Imported by the Agriculture and Livesbock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Artide 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 12 of 1965) or imported with approved of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2
Base rate		k 25.0%		21.3%	p	-		. >
Base rate Category		R6	×	88				χd
Note			s	s				
1st year		22.9%		20.4%				
2nd year		20.8%		19.5%				
3rd year		18.8%		18.6%				
4th year		16.7%		17.8%				
5th year		14.6%		16.9%				
6th year		12.5%		16.0%				
7th year		12.5%		16.0%				
8th year		12.5%		16.0%				
9th year		12.5%		16.0%				
10th year		12.5%		16.0%				
11th year		12.5%		16.0%				
12th year		12.5%		16.0%				
13th year		12.5%		16.0%				
14th year 15		12.5%		16.0%				
15th year 16		12.5%		16.0%				
16th year 15		12.5%		%0.91				
17th year 13		12.5%		16.0%				
18th year		12.5%		16.0%				
19th year 2		12.5%		16.0%				
20th year As		12.5%		%0.91				
As from 21st year		12.5%		16.0%				

20th year As from 21st year			TRQ
20th year			TRQ
19th year			TRQ
18th year			TRQ
17th year			TRQ
16th year			TRQ
15th year			TRQ
14th year			TRQ
13th year			TRQ
12th year			TRQ
11th year			TRQ
10th year			TRQ
9th year			TRQ
8th year			TRQ
7th year			TRQ
eth year			TRQ
5th year			TRQ
4th year			TRQ
3rd year			TRQ
2nd year			TRQ
1st year			TRQ
Note			TRQ-23, S
Category		Xq1	TRQ
Base rate Category			29.8% + 396 yen/kg
Description	[2] Other	- Concerning milk and cream in powder, granules or other sold forms in this subbeading 1-[2], 2-(1)-[2], 40-[2], 2-(1)-[2], 40-[2], 2-(1)-[2], 40-[2], 2-(1)-[2], 40-[- Other
Tariffline		040210,121	040210.129

_	ı		
As from 21st year			
20th year			
19th year			
18th year			
16th year 17th year			
16th year			
15th year			
13th year 14th year			
12th year			
11th year 12th year			
10th year			
9th year			
8th year			
7th year			
6th year			
5th year			
4th year			
3rd year			
2nd year			
1st year			
Note			
Base rate Category			
Base rate			
Description	2 Other	(1) For school lumch for children, pulls or infains of kindegardens, selementary schools, lower secondary schools, compalotry detaction schools, sompalotry detaction schools, upper secondary schools in pulper secondary schools having evening courses, or special schools, for pupils of children's wed fare institutions or the links as may be prescribed by a cabinet order, or for pupils receiving dayare by the basiness spinitared by paragraph 9, 10 or 12 of Article 6-3 or the Child Welfare Act (Law No. 164 of 1947), hereinfler referred to as "For school lumch etc." in this heading, and for the manufacture of maxed feeds as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this heading	[1] For School lunch etc.
Tariffline			

Tariffline	Description	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	11th year 12th year	13th year	14th year	15th year 1	16th year	17th year	18th year	19th year	20th year	As from 21st year
040210.211	- Concerning milk and cream in																							
	powder, granules or other solid																							
	forms for school lunch etc. in this	sir																						
	subheading 2-(1)-[1], and																							
	0402.21-2-(1), for the quantity		_																					
	within the limits of a tariff quota	a	_																					
	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	J.																						
	import	Xq1	_																					
	Note: The tariff quota shall be		_																					
	calculated on the basis of 7,264		_																					
	ton, in consideration of the		_																					
	quantity of prospective domestic		_																					
	demand in the current fiscal year	#																						
	(April-March), international																							
	market situation and other																							
	relevant conditions, hereinafter		_																					
	referred to as "the Pooled Quota	-	_																					
	of skimmed milk powder for		_																					
	and the set I say the state of the second	_									_				_	_	_	_	_	_	_	_	_	_

¥									
As from 21st year	TRQ			R9					TRQ
20th year	TRQ			R9					TRQ
19th year	TRQ			R9					TRQ
18th year	TRQ			R9					TRQ
17th year	TRQ			6N					TRQ
16th year	TRQ			R9					TRQ
15th year	TRQ			R9					TRQ
14th year	TRQ			R9					TRQ
13th year	TRQ			R9					TRQ
12th year	TRQ			R9					TRQ
11th year	TRQ			R9					TRQ
10th year	TRQ			R9					TRQ
9th year	TRQ			R9					TRQ
8th year	TRQ			R9					TRQ
7th year	TRQ			R9					TRQ
6th year	TRQ			R9					TRQ
5th year	TRQ			6N					TRQ
4th year	TRQ			68					TRQ
3rd year	TRQ			R9					TRQ
2nd year	TRQ			R9					TRQ
1st year	TRQ			R9					TRQ
Note	TRQ-23, S			s					TRQ-23, S
ategory	TRQ		Xq1	R9		Xq1		Xq1	TRQ
Base rate Category	396 yen/kg			396 yen/kg					21.3% + 396 yen/kg
Description	- Other	[2] For feeding purposes	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	- Other	(2) Other	[1] Imported by the Agriculture and Ivestock the dustries Corporation to the extent of the quantity simplicited by paragraph 1 of Article 13 of the Manufacturing Malk Producer Compression Temporary Law (Law No. 112 of 1965) or imported with approval of the Manufacturing Agriculture, Forestry and Fisherice by means stipulated by paragraph 2 three of the Manufacturing Agriculture, Forestry and Fisherice by means stipulated by paragraph 2 three of	[2] Other	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	- Other
Tariffline	040210.212		040210.216	040210.217		040210.221		040210.222	040210.229

As from 21st year							TRQ	TRQ
20th year							TRQ	TRQ
19th year							TRQ	TRQ
18th year							TRQ	TRQ
17th year							TRQ	TRQ
16th year							TRQ	TRQ
15th year							TRQ	TRQ
13th year 14th year							TRQ	TRQ
13th year							TRQ	TRQ
12th year							TRQ	TRQ
11th year							TRQ	TRQ
10th year							TRQ	TRQ
9th year							TRQ	TRQ
8th year							TRQ	TRQ
7th year							TRQ	TRQ
6th year							TRQ	TRQ
5th year							TRQ	TRQ
4th year							TRQ	TRQ
3rd year							TRQ	TRQ
2nd year							TRQ	TRQ
1st year							TRQ	TRQ
Note							TRQ-24, S	TRQ-23, S
Category					Xq1		TRQ	TRQ
Base rate Category							25.5% + 612 yen/kg	25.5% + 612 ven/kg
Description	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	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%	Livestock Interies Corporation Livestock Interies Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Munificating Milk Producer Compensation Temporary Lew (Law No. 112 of 1965) or imported with approval 1965) or imported with approval 1965 or paragraph 2 thereof Forestry and Friebries by means stipulated by paragraph 2 thereof	- Other	- Intended for use as materials for chocolate	Other
Tariffline		0402.21			040221.111	040221.119		

Tariffline		040221.121	040221.129						040221.211
Description	(2) Other	- Imported by the Agriculture and Luestock Indextrees 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 1965) or imported with approval 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice 1965 for importance of Agriculture, Forestry and Febrics by practice of Agriculture, Forestry and Febrics by p	- Other	Intended for use as materials for chocolate	Other	2 Other	(1) For school lunch etc. and for feeding purposes	- For school lunch etc.	- For "the Pooled Quota of skimmed milk powder for school lunch etc."
Base rate Category		tion ng ng val val sins seef		ls 25.5% + 1,023 yen/kg	25.5% + 1,023 yen/kg		for		loor
Catego		Xq1		g TRQ	g TRQ				Xq1
ry Note				TRQ-24, S	TRQ-23, S				
1st year				TRQ	TRQ				
2nd year				TRQ	TRQ				
3rd year				TRQ	TRQ				
4th year				TRQ	TRQ				
5th year				TRQ	TRQ				
6th year				TRQ	TRQ				
7th year				TRQ	TRQ				
8th year				TRQ	TRQ				
9th year 10				TRQ	TRQ				
10th year 11				TRQ	TRQ				
11th year 12				TRQ	TRQ				
12th year 13				TRQ	TRQ				
13th year 14th				TRQ T	TRQ T				
14th year 15ti				TRQ	TRQ T				
15th year 16th				TRQ T	TRQ T				
16th year 17th year				TRQ TRQ	TRQ TRQ				
18th year 19t				TRQ	TRQ				
19th year 20th				TRQ	TRQ TR				
20th year As fro				TRQ	TRQ T				
As from 21st year				TRQ	TRQ				

Tariffline Description Base rate Category	- Other - Other 425 yen/kg	- For feeding purposes	040221216 – For "the Pooled Quota of Skimmed milk powder other than for school lunch etc."	- Other - Other 425 yen/kg	(2) Other	(1) Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 1 20 of the Manufacturing Milk Manufacturing Milk Manufacturing Milk Producer Compression Temporary Law Law No. Temporary Law Can With approved of the Minister of Agriculture, For early and Fisheries by premas sipulated by paragraph 2 thereof
Category	TRQ		Xq1	R10		Xq1
Note	TRQ-23, S			s		
1st year	TRQ			R10		
2nd year	TRQ			R10		
3rd year	TRQ			R10		
4th year	TRQ			R10		
5th year 6	TRQ			R10		
6th year 7	TRQ			R10		
7th year 8	TRQ			R10		
8th year 91	TRQ			R10		
9th year 10	TRQ			R10		
10th year 11th	TRQ T			R10 R		
11th year 12th	TRQ TF			R10 R		
12th year 13th	TRQ TB			R10 R		
13th year 14th	TRQ TR			R10 R1		
14th year 15th year	TRQ TRQ			R10 R10		
year 16th year	Q TRQ			.0 R10		
ear 17th year	Q TRQ			0 R10		
ar 18th year	TRQ			R10		
ar 19th year	TRQ			R10		
u 20th year	TRQ			R10		
As from 21st year	TRQ			R10		
#						

As from 21st year			TRQ					TRQ
20th year			TRQ					TRQ
19th year			TRQ					TRQ
18th year			TRQ					TRQ
17th year			TRQ					TRQ
16th year			TRQ					TRQ
15th year			TRQ					TRQ
13th year 14th year			TRQ					TRQ
13th year			TRQ					TRQ
12th year			TRQ					TRQ
10th year 11th year			TRQ					TRQ
10th year			TRQ					TRQ
9th year			TRQ					TRQ
8th year			TRQ					TRQ
7th year			TRQ					TRQ
eth year			TRQ					TRQ
5th year			TRQ					TRQ
4th year			TRQ					TRQ
3rd year			TRQ					TRQ
2nd year			TRQ					TRQ
1st year			TRQ					TRQ
Note			TRQ-23, S					TRQ-23, S
ategory		Xq1	TRQ				Xq1	TRQ
Base rate Category			21.3% + 425 yen/kg					25.5% + 612 ven/kg
Description	[2] Other	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	- Other	Other	1 Of a fat content, by weight, exceeding 5%	(1) Of a fat content, by weight, not exceeding 30%	Livestock Instruct Copyanator Livestock Instructive Copyanation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Aminfacturing Milk Producer Companisation Temporaty Law (Law No. 112 of 1965) or imported with approval 1965 or imported by paragraph 2 thereof	- Other
Tariffline		040221.222	040221.229	0402.29			040229.111	040229.119
		-						

As from 21st year			TRQ		
20th year			TRQ		
19th year			TRQ		
18th year			TRQ		
17th year			TRQ		
16th year			TRQ		
15th year			TRQ		
14th year			TRQ		
13th year			TRQ		
12th year			TRQ		
10th year 11th year			TRQ		
10th year			TRQ		
9th year			TRQ		
8th year			TRQ		
7th year			TRQ		
6th year			TRQ		
5th year			TRQ		
4th year			TRQ		
3rd year			TRQ		
2nd year			TRQ		
1st year			TRQ		
Note			TRQ-23, S		
Base rate Category		Xq1	TRQ		Xq1
Base rate			25.5% + 1,023 yen/kg		
Description	(2) Other	Imported by the Agriculture and Livestock Intestires Corporation to the extent of the quantity stipulated by the program of Article 13 of the Mundicuring Milk Producer Compensation Temporary, Law (Law Wo. 112 of Temporary, Law (Law Wo. 112 of 1965) or imported with approval 1965 or imported with approval of the Minster of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	- Other	2 Other	[1] Imported by the Agriculture and Livesche findstries Corporation to the extent of the quantity stillured by paragraph 1 of Article 13 of the Manifecturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of other Minister of Agriculture, Foresty Minister of Agriculture, Foresty Minister of Agriculture, Foresty by paragraph 2 thereof by naturatable 2 thereof.
Tariffline		040229.121	040229.129		040229.211

Description Base rise Category Note Category		Tariffline		040229.220	040229.291	Other	0402.91 Not c		040291.110	
Rase rule Category Note 1st year 2nd year 6th year 7th year 7th year 1th year 12th year 1st year <		Description	[2] Other	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	- Other		Not containing added sugar or other sweetening matter	1 Of a fat content, by weight, exceeding 7.5%	(1) Whipped cream in pressurised containers	
Calegory Note 1st year 2nd year 4th year 6th year 7th year 9th year 10th year 11th year 12th year 15th year 16th year 15th year 16th year 16th year 16th year 16th year 16th year 19th year<		Base rate			29.8% + 425 yen/kg					
151 year 2nd year 3rd year 4th year 6th year 7th year 7th year 7th year 1th year 1th year 15th year 15		Category		Xq1	TRQ				B5**	
2nd year 3rd year 7th year 7th year 7th year 11th year 11th year 13th year 15th year 15th year 15th year 17th year 18th year 19th year 20th year TRQ	ŀ				TRQ-23, S					}
3rd year 4th year 7th year 8th year 9th year 11th year 12th year 15th year 20th year 20th year TRQ					TRQ				12.8%	Ì
4th year 5th year 7th year 8th year 10th year 11th year 12th year 15th year 19th year 20th year TRQ T					TRQ				10.2%	+
5th year 6th year 7th year 9th year 10th year 11th year 12th year 14th year 15th year 16th year 17th year 18th year 19th year 20th year TRQ					TRQ				7.7%	
6th year 7th year 8th year 10th year 12th year 12th year 15th year 19th year 20th year TRQ TRQ <td></td> <td></td> <td></td> <td></td> <td>TRQ</td> <td></td> <td></td> <td></td> <td>5.1%</td> <td></td>					TRQ				5.1%	
7th year 8th year 10th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 19th year 20th year TRQ TR	ŀ				TRQ				2.6%	
8h year 9th year 10th year 12th year 13th year 15th year 15th year 15th year 15th year 19th year 20th year TRQ					TRQ				Free	-
9th year 10th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 19th year 20th year TRQ TRQ <td> </td> <td></td> <td></td> <td></td> <td>TRQ</td> <td></td> <td></td> <td></td> <td>Free</td> <td>-</td>					TRQ				Free	-
10th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 20th year TRQ <					TRQ				Free	_
11th year 12th year 15th year 20th year 17th year 15th year 20th					TRQ				Free	
12th year 15th year 20th year 18th year 15th year 20th year 18th year 18th year 20th year 18th year 18th year 18th year 18th year 18th year 20th year 18th		0th year 1			TRQ				Free	
13th year					TRQ				Free	
16th year 17th year 18th year 19th year 20th year 17tQ 17t					TRQ				Free	
16th year 17th year 18th year 19th year 20th year 17tQ 17t		3th year 14			TRQ				Free	
16th year 17th year 18th year 19th year 20th year 17tQ 17t		4th year 15t								
17th year 18th year 20th year TRQ TRQ TRQ Free Free Free										
18th year 20th year TRQ TRQ TRQ TRQ										
19th year 20th year TRQ TRQ Free Free										
20th year TRQ	ŀ									
										_

As from 21st year		TRQ			TRQ
20th year		TRQ			TRQ
19th year		TRQ			TRQ
18th year		TRQ			TRQ
17th year		TRQ			TRQ
16th year		TRQ			TRQ
15th year		TRQ			TRQ
13th year 14th year		TRQ			TRQ
13th year		TRQ			TRQ
12th year		TRQ			TRQ
10th year 11th year		TRQ			TRQ
10th year		TRQ			TRQ
9th year		TRQ			TRQ
8th year		TRQ			TRQ
7th year		TRQ			TRQ
6th year		TRQ			TRQ
5th year		TRQ			TRQ
4th year		TRQ			TRQ
3rd year		TRQ			TRQ
2nd year		TRQ			TRQ
1st year		TRQ			TRQ
Note		TRQ-21, S			TRQ-21, S
Category	Xq1	TRQ		Xq1	TRQ
Base rate Category		25.5% + 509 yen/kg			21.3% + 254 ven/kg
Description	this subheading 1-(2) and 2, for the quantity within the limits of the thrift of the durantity within the limits of a cabinet order which is effective at the time of import and under the conditions so to uly or Jedenant regulations which are effective at the time of import and under the conditions so to uly or Jedenant regulations which are effective at the time of import and the time of import and limited when the basis of 1,500 to more calculated on the basis of 1,500 to mit in consideration of the imported quantity in the preceding fiscal year (April-preceding fiscal year (April-preceding situation and other relevant situation and other relevant as the brooded Quotat" in this subheading	- Other	2 Other	- For "the Pooled Quota"	- Other
Tariffline	040291.121	040291.129		040291.210	040291.290

Tariffline 0402 99	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year 1	13th year	14th year 1.5	15th year	16th year 1	17th year	18th year 1	19th year 20	20th year As	As from 21st year
66.2040	1 Of a fat content, by weight, exceeding 8%																								
040299.110	(1) Whipped cream in pressurised containers	ed 25.5%	B5**		12.8%	10.2%	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 Luvestock Industries Corporation to the extent of the quantity stopulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval 1965 or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	pru Js	Xq1																						
040299.129	- Other	25.5% + 509 yen/kg	99 TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ									
	2 Other																								
040299.210	Imported by the Agriculture and Livestock Industries. Corporation to Livestock Industries. Corporation to Livestock Industries. Corporation to the extent of the quantity sipplated by paragraph 1 of Artifiel 3 for the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture. Forestry and its beries by recens, stipulated by paragraph 2	, ^	Xq1																						

n 21st ır	0					%:	%:				9.	9.	9.
r As from 21st year	TRQ					17.5%	12.5%				Free	Free	Free
20th year	TRQ					17.5%	12.5%				Free	Free	Free
19th year	TRQ					17.5%	12.5%				Free	Free	Free
18th year	TRQ					17.5%	12.5%				Free	Free	Free
17th year	TRQ					17.5%	12.5%				Free	Free	Free
16th year	TRQ					17.5%	12.5%				Free	Free	Free
15th year	TRQ					17.5%	12.5%				Free	Free	Free
14th year 15th year	TRQ					17.5%	12.5%				Frœ	Free	Free
13th year	TRQ					17.5%	12.5%				Free	Free	Free
12th year	TRQ					17.5%	12.5%				Free	Free	Free
11th year	TRQ					17.5%	12.5%				Free	Free	Free
10th year	TRQ					17.5%	12.5%				2.4%	2.7%	1.9%
9th year	TRQ					17.5%	12.5%				4.8%	5.4%	3.9%
8th year	TRQ					17.5%	12.5%				7.2%	8.1%	%8.5
7th year	TRQ					17.5%	12.5%				%9.6	10.8%	7.7%
6th year	TRQ					17.5%	12.5%				12.0%	13.5%	%1.6
5th year	TRQ					20.4%	14.6%				14.3%	16.3%	11.6%
4th year	TRQ					23.3%	16.7%				16.7%	19.0%	13.6%
3rd year	TRQ					26.3%	18.8%				19.1%	21.7%	15.5%
2nd year	TRQ					29.2%	20.8%				21.5%	24.4%	17.4%
1st year	TRQ					32.1%	22.9%				23.9%	27.1%	19.4%
Note	TRQ-23, S							S			s		s
Category	TRQ					R6	R6	х			B10	B10	B10
Base rate Category	25.5% + 254 yen/kg					35.0%	25.0%				26.3%	29.8%	21.3%
Description	- Other	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sigar or other sweetening matter or flavoured or containing added fruit, mus or cocoa flavoured or containing added fruit, mus or cocoa	Yogurt	l 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"	Containing added sugar	Other	- Other	2 Other	(1) Frozen yogurt	 Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg 	- Other	(2) Other
Tariffline	040299.290	04.03	0403.10			040310.110	040310.120	040310.190			040310.211	040310.219	040310.220

As from 21st year								TRQ			17.5%	12.5%	
20th year								TRQ			17.5%	12.5%	
19th year								TRQ			17.5%	12.5%	
18th year								TRQ			17.5%	12.5%	
17th year								TRQ			17.5%	12.5%	
16th year								TRQ			17.5%	12.5%	
15th year								TRQ			17.5%	12.5%	
14th year								TRQ			17.5%	12.5%	
13th year								TRQ			17.5%	12.5%	
12th year								TRQ			17.5%	12.5%	
11th year								TRQ			17.5%	12.5%	
10th year								TRQ			17.5%	12.5%	
9th year								TRQ			17.5%	12.5%	
8th year								TRQ			17.5%	12.5%	
7th year								DAT			17.5%	12.5%	
6th year								TRQ			17.5%	12.5%	
5th year								TRQ			20.4%	14.6%	
4th year								TRQ			23.3%	16.7%	
3rd year								TRQ			26.3%	18.8%	
2nd year								TRQ			29.2%	20.8%	
1st year								TRQ			32.1%	22.9%	
Note								TRQ-23, S					s
Category						Xq1	Xq1	TRQ			R6	R6	×
Base rate Ca								29.8% + 396 yen/kg			35.0%	25.0%	
Description B	Other	I 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 Livesock Industries Corporation Investore Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporaty Law (Law No. 112 of 1965) or imported with approval 1065 or imported with approval 1 of the Minister of Agriculture. Frorestry and Fisheries by means stipulated by paragraph 2 thereof	Containing added sugar	Other	- Other 29.	[2] Other	- For "the Pooled Quota of other milk products"	- Containing added sugar	Other	- Other
Tariffline	0403.90					040390.111	040390.112	040390.113			040390.116	040390.117	040390.118

19th year 20th year As from 21st						TRQ TRQ TRQ			17.5% 17.5% 17.5%	12.5% 12.5% 12.5%	
17th year 18th year						TRQ TRQ			17.5% 17.5%	12.5% 12.5%	
16th year 17th						TRQ TI			17.5% 17.	12.5% 12.	
15th year 16t						TRQ T			17.5% 17	12.5% 12	
14th year 15						TRQ			17.5%	12.5% 1	
13th year 1						TRQ			17.5%	12.5%	
12th year						TRQ			17.5%	12.5%	
11th year						TRQ			17.5%	12.5%	
10th year						TRQ			17.5%	12.5%	
9th year						TRQ			17.5%	12.5%	
8th year						TRQ			17.5%	12.5%	
7th year						TRQ			17.5%	12.5%	
6th year						TRQ			17.5%	12.5%	
5th year						TRQ			20.4%	14.6%	
4th year						TRQ			23.3%	16.7%	
3rd year						TRQ			26.3%	18.8%	
2nd year						TRQ			29.2%	20.8%	
1st year						TRQ			32.1%	22.9%	
Note						TRQ-23, S					
Base rate Category				Xq1	Xq1	2 TRQ			R6	R6	
Base rate						29.8% + 582 yen/kg			35.0%	25.0%	
Description	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%	[1] Buttermilk powder and other products in solid forms	Imported by the Agriculture and Livestock Indextrees Corporation to the extent of the quantity situated by pragagabh 1 of Artiele 13 of the Mantiteuting Milk Producer Comparasion Temporary Law (Law No. 112 of 1965) or imported with approval 1965 or imported with approval of the Minister of Agriculture. Forestry and Fisheries by means stipulated by paragraph 2 Inerent Stipulated	Containing added sugar	Other	- Other	[2] Other	- For "the Pooled Quota of other milk products"	Containing added sugar	Other	
Tariffline				040390.121	040390.122	040390.123			040390.126	040390.127	

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As from 21st year						TRQ			17.5%	12.5%		10.7%
20th year						TRQ			17.5%	12.5%		10.7%
19th year						TRQ			17.5%	12.5%		10.7%
18th year						TRQ			17.5%	12.5%		10.7%
17th year						TRQ			17.5%	12.5%		10.7%
16th year						TRQ			17.5%	12.5%		10.7%
15th year						TRQ			%5''L1	%5"21		10.7%
14th year						TRQ			17.5%	12.5%		10.7%
13th year						TRQ			17.5%	12.5%		10.7%
12th year						TRQ			%5''L1	12.5%		10.7%
11th year						TRQ			17.5%	12.5%		10.7%
10th year						TRQ			17.5%	12.5%		11.6%
9th year						TRQ			%5'L1	12.5%		12.6%
8th year						TRQ			17.5%	12.5%		13.6%
7th year						TRQ			17.5%	12.5%		14.5%
6th year						TRQ			17.5%	12.5%		15.5%
5th year						TRQ			20.4%	14.6%		16.5%
4th year						TRQ			23.3%	16.7%		17.4%
3rd year						TRQ			26.3%	18.8%		18.4%
2nd year						TRQ			29.5%	20.8%		19.4%
1st year						TRQ			32.1%	22.9%		20.3%
Note						TRQ-23, S					S	s
Category				Xq1	Xq1	TRQ			R6	R6	х	R5
Base rate						29.8% + 1,023 yen/kg			35.0%	25.0%		21.3%
Description	(3) Of a fat content, by weight, exceeding 26%	[1] Buttermilk powder and other products in solid forms	Livestock Interies Copporation Livestock Interies Copporation to the exem or fine quantity sinchated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Composation Temporary Law (Law No. 112 of 1965) or imported with approval 1965 por imported by preagraph 2 preagraph 2 breast	- Containing added sugar	- Other	- Other	[2] Other	- For "the Pooled Quota of other milk products"	Containing added sugar	Other	- Other	2 Other
Tariffline				040390.131	040390.132	040390.133			040390.136	040390.137	040390.138	040390.200

As from 21st year							
20th year							
19th year							
18th year							
17th year							
16th year							
15th year							
14th year							
13th year							
12th year							
10th year 11th year							
10th year							
9th year							
8th year							
7th year							
6th year							
5th year							
4th year							
3rd year							
2nd year							
1st year							
Note							
Base rate Category						Xq1	Xq1
Base rate							
Description	Whey, whether or not concentrated or containing added sugar or other sweetening matter, products consisting of natural milk constituens, whether or not containing added sugar or other sweetening matter, not else where specified or included	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 funkstries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the The Corporation of Amandactuming Milk Producer Namunicatuming Milk Producer Compression of Iran porty-Law No. 112 of 1965) vr (Law No. 112 of 1965) vr imported with approval of the Minister of Agriculture, Forestry and Fisheres by means stipulated by paragraph 2 thereof	- Containing added sugar	- Other
Tariffline	04.04	0404.10				040410.111	040410.119

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As from 21st year					
20th year					
19th year					
18th year					
17th year					
16th year					
15th year					
13th year 14th year 15th year					
13th year					
10th year 11th year 12th year					
11th year					
10th year					
9th year					
8th year					
7th year					
6th year					
5th year					
4th year					
3rd year					
2nd year					
1st year					
Note					
Base rate Category				Xq1	Xq1
Base rate					
Description	ther	[i] Mineral concentrated whey	-Concerning mineral some current Mes your current whey in this concernated whey in this subselending 1-(1)-(2)-(1)] and (2)-(2)-(1), for the quantity within the limits of a turiff quota stipulated by a cabined order which is effective at the time of import and muder the conditions set out by relevant regulations which are effectives at the time of import and experiment of the quantity of prospective domestic demand in the current field of the conditions of the quantity of prospective domestic demand in the current field where, here in the conditions hereinfare the single domestic demand and ther elevant conditions. hereinfarer the single with the projective domestic demand and other elevant conditions. hereinfarer referred to as "the Pooled Quota of mineral"	Containing added sugar	Other
De	[2] Other	· "			'
Tariffline				040410.121	040410.122

As from 21st year			TRQ	TRQ			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg
20th year			TRQ	TRQ			10.5% + 12 yen/kg	7.5%+12 yen/kg			7.5% + 12 7
19th year 2			TRQ	TRQ			10.5%+12 10 yen/kg	7.5% + 12 7.).5% + 12 10 yen/kg	7.5%+12 7. yen/kg
18th year 19			TRQ	TRQ			10.5% + 12 10.5 yen/kg y	7.5%+12 7.5 yen/kg y		5%+12 10.5 yen/kg y	7.5%+12 7.5 yen/kg y
17th year 18th				TRQ T			3.5% + 12 10.59 yen/kg ye	7.5%+12 7.59 yen/kg ye		10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+13 10.5%+14 10.5%+15 10.	7.5%+12 7.5% yen/kg ye
) TRQ				-			+ 12 10.5% cg yen.	-12 7.5% kg yen
ar 16th year			TRQ	TRQ			. 12 10.5% + 12 g yen/kg	12 7.5% + 12 g yen/kg		. 12 10.5% + 12 g yen/kg	12 7.5% + 12 g yen/kg
r 15th ye			TRQ	TRQ			12 10.5% + 12 yen/kg	2 7.5%+12 yen/kg		10.5% + 12 yen/kg	2 7.5% + 12 yen/kg
13th year 14th year 15th year			TRQ	TRQ			10.5% + 12 10.5% + 12 yen/kg yen/kg	7.5% + 12 7.5% + 12 yen/kg		2 10.5% + 12 yen/kg	7.5%+12 7.5%+12 yen/kg yen/kg
			TRQ	TRQ							
12th year			TRQ	TRQ			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg
11th year			TRQ	TRQ			10.5% + 12 10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 10.5% + 12 yen/kg yen/kg	7.5% + 12 yen/kg
10th year			TRQ	TRQ			20.3% + 17.9% + 15.4% + 13.0% + 16.23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg	14.5% + 12.8% + 11.0% + 9.3% + 7.5% + 12.3.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg yen/kg		20.3%+ 17.9%+ 15.4%+ 13.0%+ 10.5%+12 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg yen/kg	3.8% + 26 14.5% + 12.8% + 11.0% + 9.3% + 7.5% + 12.8% yen/kg 23.20 yen/kg 23.20 yen/kg 17.60 yen/kg 14.80 yen/kg yen/kg
9th year			TRQ	TRQ			15.4%+ 17.60 yen/kg 1	11.0% + 7.60 yen/kg 1		15.4% + 17.60 yen/kg 1	11.0% + 7.60 yen/kg 1
8th year			TRQ	TRQ			17.9% + :0.40 yen/kg 17.	12.8% + 11.0% + 20.40 yen/kg 17.60 yen/kg		17.9% + 20.40 yen/kg 17	12.8% + .40 yen/kg 17
7th year			TRQ	TRQ			20.3%+ 3.20 yen/kg 20	14.5% + 23.20 yen/kg 20		20.3%+ 23.20 yen/kg 20	4.5% + 20 yen/kg 20
6th year			TRQ	TRQ			8% + 26 /en/kg	16.3% + 26 yen/kg 23.		8% + 26 /en/kg	16.3% + 26 yen/kg 23.
5th year 6			TRQ	TRQ				18.0% + 16. 28.80 yen/kg		22	=
4th year 5t			TRQ	TRQ			32.6%+ 30.1%+ 27.7%+ 25.2%+ 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	yen/kg 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg		32.6%+ 30.1%+ 27.7%+ 25.2%+ 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	5.0% + 40 23.3% + 21.5% + 19.8% + 18.0% + 18.0% + yen/kg 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg
3rd year 4th			TRQ T	TRQ T			30.1% + 27. 4.40 yen/kg 31.60	21.5%+ 19. 34.40 yen/kg 31.60		30.1% + 27. 4.40 yen/kg 31.60	21.5% + 19. 34.40 yen/kg 31.60
							%+ 30.1 en/kg 34.40	%+ 21.5 en/kg 34.40		%+ 30.1 en/kg 34.40	6+ 21.5 en/kg 34.40
ar 2nd year			TRQ	TRQ			. 40 32.6% + g 37.20 yen/kg	25.0% + 40 23.3% + yen/kg 37.20 yen/kg			.40 23.3%+ g 37.20 yen/kg
1st year			S TRQ	S TRQ			35.0% + 40 yen/kg	25			22
Note			TRQ-22, S	TRQ-22, S			SG4**, S	SG4**, S		SG4*, S	SG4*, S
Base rate Category			15 TRQ	25 TRQ			15 R11	15 R12		15 R11	25 R12
Base rate			29.8% + 425 yen/kg	29.8% + 425 yen/kg			29.8% + 425 yen/kg	29.8% + 425 yen/kg		29.8% + 425 yen/kg	29.8% + 425 yen/kg
Description	- Other	Tariff Rate Quota for the European Union	Containing added sugar	Other	Other	Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	Containing added sugar	Other	Of a milk protein content, by weight, calculated on the dy matter, equal to or greater than 25% but less than 45% but less than 45% (Whey Protein Concentrate, hereinafter referred to as "WPC")	Containing added sugar	Other
Tariffline	040410.129					<u> </u>					<u> </u>
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As from 21st year		Free	Free			
20th year		Free	Free			
19th year		Free	Free			
18th year		Free	Free			
17th year		Free	Free			
16th year		Free	Free			
15th year		Free	Free			
14th year		Free	Free			
13th year		Free	Free			
12th year		Free	Free			
11th year		Free	Free			
10th year		Free	Free			
9th year		Free	Free			
8th year		Free	Free			
7th year		Free	Free			
6th year		Free	Free			
5th year		7.0% + 8 yen/kg	5.0% + 8 yen/kg			
4th year		14.0% + 16 yen/kg	10.0% + 16 yen/kg			
3rd year		28.0% + 32 21.0% + 24 yen/kg yen/kg	25.0% + 40 20.0% + 32 15.0% + 24 10.0% + 16 yen/kg yen/kg yen/kg yen/kg			
2nd year		28.0% + 32 yen/kg	20.0% + 32 yen/kg			
1st year		35.0% + 40 yen/kg	25.0% + 40 yen/kg			
Note		S	s			
Category		B5****	B5***			Xq1
Base rate (29.8% + 425 yen/kg	29.8% + 425 yen/kg			
Description	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	Containing added sugar	Other 29	[ii] Other	1 Containing added sugar	Concerning whey and modified whey, other than mineral conventionated whey, used for the manufacture of mixed feeds as may be prescribed by a cabinet order, in this subseading 1-(1)-(2)-(iii)-(2) and (2)-(2)-(iii)-(2) for the quantity within the limits of a unif quota subjuinted by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import and under the conditions set.
Tariffline						040410.131

As from 21st year			TRQ		Free
20th year			TRQ		Free
19th year			TRQ		Free
18th year			TRQ		Free
17th year			TRQ		Free
16th year			TRQ		Free
15th year			TRQ		Free
14th year			TRQ		Free
13th year			TRQ		Free
12th year			TRQ		Free
11th year			TRQ		Free
10th year			TRQ		Free
9th year			TRQ		Free
8th year			TRQ		Free
7th year			TRQ		Free
6th year			TRQ		Free
5th year			TRQ		Free
4th year			TRQ		Free
3rd year			TRQ		Free
2nd year			TRQ		Free
1st year			TRQ		Free
Note			TRQ-22, S		ω
ategory			TRQ		<
Base rate Category			29.8% + 425 yen/kg		29.8% + 425 yen/kg
Description	Note: The tartif quota shall be earloated on the basis of 45,000 ton, in consideration of the quantity of prospective quantity of prospective demand in the current fiscal, year (April-March). (April-March). (April-March). (April-March). (April-March) international market situation and other relevant conditions, theremained redicted to as "the Pooled Quota of "the Pooled Quota of "the Pooled Quota of "whey etc. for feeding purposes" in this subbeading.	- Other	Tariff Rate Quota for the European Union yenkg	Other	For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import
Tariffline		040410.139			

As from 21st year		10.5%+12 yen/kg	10.5% + 12 yen/kg	Free		
20th year		10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 yen/kg yen/kg yen/kg	10.5% + 12 yen/kg	Free		
19th year		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free		
18th year		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free		
17th year		10.5% + 12 yen/kg	10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 yen/kg yen/kg yen/kg	Free		
16th year		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free		
15th year		10.5% + 12 yen/kg	10.5%+12 yen/kg	Free		
14th year		10.5% + 12	10.5% + 12 10.5% + 12 10.5% + 12 yen/kg yen/kg yen/kg	Free		
13th year				Free		
12th year		10.5% + 12 10.5% + 12 yen/kg	10.5% + 12 10.5% + 12 yen/kg	Free		
11th year		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free		
10th year		13.0%+ 14.80 yen/kg	13.0%+ 14.80 yen/kg	Free		
9th year		15.4% + 17.60 yen/kg	15.4% + 17.60 yen/kg	Free		
8th year		20.3%	20.3%+ 17.9%+ 15.4%+ 13.0%+ 10.5%+12.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg yen/kg	Free		
7th year		20.3% + 23.20 yen/kg		Free		
6th year		22.8% + 26 yen/kg	22.8% + 26 yen/kg	Fre		
5th year		.0%+40 32.6%+ 30.1%+ 27.7%+ 25.2%+ yen'kg 37.20 yen'kg 34.40 yen'kg [31.60 yen'kg 28.80 yen'kg	32.6%+ 30.1%+ 27.7%+ 25.2%+ 37.20 yenkg 34.40 yen/g 31.60 yenkg 28.80 yen/kg	7.0% + 8 yen/kg		
4th year		27.7% + 31.60 yen/kg	27.7% + 31.60 yen/kg	35.0% + 40 28.0% + 32 21.0% + 24 14.0% + 16 yen/kg yen/kg yen/kg yen/kg		
3rd year		30.1% + 34.40 yen/kg	30.1% + 34.40 yen/kg	21.0% + 24 yen/kg		
2nd year		35.0% + 40 32.6% + yen/kg 37.20 yen/kg	35.0% + 40 32.6% + yen/kg 37.20 yen/kg	28.0% + 32 yen/kg		
1st year		35.0% + 40 yen/kg	35.0% + 40 yen/kg	35.0% + 40 yen/kg		
Note		SG4**, S	SG4*, S	s		
Category		RII	RII	B5***		Xq1
Base rate		29.8% + 425 yen/kg	29.8% + 425 yen/kg	29.8% + 425 B5****		
Description	Other	Of a milk protein content, by weight calculated on the dry matter, less than 25% (Whey Powder)	Of a milk protein content. by weight calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	2 Other	- For the manufacture of mixed feeds as may be prescribed by a eathing of a 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 Opan of wheye et. for feeding purposes."
Tariffline						040410.141

r 20th year As from 21st	
18th year 19th year	
17th year	1
16th year	
15th year	
13th year 14th year	
13th year	
12th year	
11th year	
10th year	
9th year	
8th year	
7th year	
6th year	
5th year	
4th year	
3rd year	
2nd year	
1st year	
Note	
Base rate Category	Xq1
Base rate	тель Д Б
Description	- Concerning whey and produce consisting of natural milk constitution, used for the manufacture of propared milk powder for behies and infants, in this subheading 1-(1)-(2)-[4]-[4]-2 and (2)-[2]-[4]-1]-2 and subheading 1-(3)-(4)-(4)-[4]-(4)-(4)-(4)-(4)-(4)-(4)-(4)-(4)-(4)-(4)
Tariffline	040410.142

,						
	As from 21st year				TRQ	TRQ
	20th year				TRQ	TRQ
	19th year				TRQ	TRQ
	18th year				TRQ	TRQ
	17th year				TRQ	TRQ
	16th year				TRQ	TRQ
	15th year				TRQ	TRQ
	14th year				TRQ	TRQ
	13th year				TRQ	TRQ
	12th year				TRQ	TRQ
	11th year				TRQ	TRQ
	10th year				TRQ	TRQ
	9th year				TRQ	TRQ
	8th year				TRQ	TRQ
	7th year				TRQ	TRQ
	6th year				TRQ	TRQ
	5th year				TRQ	TRQ
	4th year				TRQ	TRQ
	3rd year				TRQ	TRQ
	2nd year				TRQ	TRQ
	1st year				TRQ	TRQ
	Note				TRQ-22, S	TRQ-22, S
	Category				TRQ	TRQ
	Base rate				29.8% + 425 yen/kg	29.8% + 425 yen/kg
	Description	Note: The tariff quota shall be eatholiated on the basis of 25,000 ton, in consideration of the quantity of prespective domestic demand in the current fiscal, year (April-March). (April-Mar	- Other	TariffRate Quota for the European Union	Whey (prepared whey 29.8% + 425 for infant formula) yen/kg	Whey (whey permeate)
	Tariffline		040410.149			

1st				27	2	
As from 21st year		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg	Free
20th year		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg	Free
19th year		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg	Free
18th year		Free		7.5%+12 yen/kg	7.5% + 12 yen/kg	Free
17th year		Free		7.5%+12 7.5%+12 7.5%+12 7.5%+12 7.5%+12 yen/kg yen/kg yen/kg yen/kg	7.5% + 12 yen/kg	Free
16th year		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg	Free
15th year		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg	Free
13th year 14th year 15th year		Free		7.5%+12 7.5%+12 7.5%+12 yen/kg yen/kg yen/kg	9.3%+ 7.5%+12	Free
13th year		Free		7.5%+12 yen/kg	7.5% + 12 yen/kg	Free
12th year		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg	Free
		Free		9.3%+ 7.5%+12 7.5%+12 14.80 yen/kg yen/kg yen/kg	7.5% + 12 yen/kg	Free
10th year 11th year		Free		9.3% + 14.80 yen/kg	9.3% + 14.80 yen/kg	Free
9th year		Free		11.0%+ 17.60 yen/kg	11.0% + 17.60 yen/kg	Free
8th year		Free		6.3% + 26 14.5% + 12.8% + 11.0% + 9.3% + 7.5% + 12.8% ftg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg yen/kg	16.3%+26 14.5%+ 12.8%+ 11.0%+ 9.3%+ 7.5%+12. yen/tg 23.20 yen/tg 20.40 yen/tg 17.60 yen/tg 14.80 yen/tg yen/tg	Free
7th year		Free		16.3% + 26 14.5% + yen/kg 23.20 yen/kg	14.5% + 23.20 yen/kg	Free
6th year		Free		_	92	Free
5th year		Free		10%+40 23.3%+ 21.5%+ 19.8%+ 18.0%+ 18.0% yenkg 37.20 yenkg 34.40 yen/g 31.60 yenkg 28.80 yenkg	23.3%+ 21.5%+ 19.8%+ 18.0%+ 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	5.0% + 8 yen/kg
4th year		Free		19.8% + 31.60 yen/kg	19.8% + 31.60 yen/kg	10.0% + 16 yen/kg
3rd year		Free		21.5% + 34.40 yen/kg	21.5% + 34.40 yen/kg	15.0% + 24 yen/kg
2nd year		Free		23.3%+ 37.20 yen/kg	23.3%+ 37.20 yen/kg	35.0% + 40 20.0% + 32 15.0% + 24 10.0% + 16 5.0% + 8 yenkg yenkg yenkg yenkg
1st year		Free		25.0% + 40 23.3% + yen/kg 37.20 yen/kg	25.0% + 40 23.3% + yen/kg 37.20 yen/kg	25.0% + 40 yen/kg
Note		S		SG4**, S	SG4*, S	S
Category		<		R12	R12	BS***
Base rate Category		29.8% + 425 yen/kg		29.8% + 425 yen/kg	29.8% + 425 yen/kg	29.8%+ 425 yen/kg
Description	Other	For the manufacture of macod feeds containing added colouring matter which is recognised as in blue at the time of import	Other	Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	Of a milk protein content. Jo weight calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%
Tariffline						

As from 21st year												TRQ	TRQ
20th year												TRQ	TRQ
19th year												TRQ	TRQ
18th year												TRQ	TRQ
17th year												TRQ	TRQ
16th year												TRQ	TRQ
15th year												TRQ	TRQ
14th year												TRQ	TRQ
13th year												TRQ	TRQ
12th year												TRQ	TRQ
11th year												TRQ	TRQ
10th year												TRQ	TRQ
9th year												TRQ	TRQ
8th year												TRQ	TRQ
7th year												TRQ	TRQ
6th year												TRQ	TRQ
5th year												TRQ	TRQ
4th year												TRQ	TRQ
3rd year												TRQ	TRQ
2nd year												TRQ	TRQ
1st year												TRQ	TRQ
Note												TRQ-22, S	TRQ-22, S
ategory			Xq1	Xq1				Xq1	Xq1			TRQ	TRQ
Base rate Category												29.8% + 687 yen/kg	29.8% + 687 yen/kg
Description	(2) Other	[1] Imported by the Agriculture and Livescoke the Industries Corporation to the extent of the quantity striptured by paragraph 1 of Article 13 of the Manufacturing Mills Producer Compressation 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	- Containing added sugar	- Other	[2] Other	[i] Mineral concentrated whey	- For "the Pooled Quota of mineral concentrated whey"	Containing added sugar	Other	- Other	- Tariff Rate Quota for the European Union	Containing added sugar	Other
Tariffline			040410.151	040410.159				040410.161	040410.162	040410.169			

Tariffline	Description	Base rate Category	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Other																								
	Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)																								
	Containing added sugar 29.8% + 687	29.8% + 687 yen/kg	RII	SG4**, S	35.0% + 40 yen/kg	0 32.6%+ 37.20 yen/kg	32.6% + 30.1% + 27.7% + 25.2% + 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	27.7% + cg 31.60 yen/kg	25.2% + g 28.80 yen/kg	22.8% + 26 g yen/kg	23.20 yen/kg	17.9% + g 20.40 yen/kg	20.3%+ 17.9%+ 15.4%+ 13.0%+ 10.5%+12 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg yen/kg	13.0%+ 14.80 yen/kg	10.5%+12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5%+12 yen/kg	10.5% + 12 yen/kg					
	Other	29.8% + 687 yen/kg	R12	SG4**, S	25.0% + 40 yen/kg	0 23.3%+ 37.20 yen/k	23.3%+ 21.5%+ 19.8%+ 18.0%+ 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	19.8% + 31.60 yen/kg	18.0% + g 28.80 yen/kg	16.3% + 26 g yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	14.5%+ 12.8%+ 11.0%+ 9.3%+ 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg	9.3%+ 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5%+12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5%+12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	Of a milk protein content, by weight, calculated on the dry matter, qual to or greater than 25% but less than 45% (WPC)																								
	Containing added sugar	29.8% + 687 yen/kg	R11	SG4*, S	35.0% + 40 yen/kg	0 32.6%+ 37.20 yen/kg	32.6% + 30.1% + 27.7% + 25.2% + 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	27.7%+ 31.60 yen/kg	25.2% + g 28.80 yen/kg	22.8% + 26 g yen/kg	20.3% + 23.20 yen/kg	17.9% + g 20.40 yen/kg	23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg	13.0%+ 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg		10.5% + 12 10.5% + 12 yen/kg yen/kg	10.5% + 12 yen/kg						
	Other	29.8% + 687 yen/kg	R12	SG4*, S	25.0% + 40 yen/kg	0 23.3%+ 37.20 yen/kg	23.3%+ 21.5%+ 19.8%+ 18.0%+ 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	19.8%+ g 31.60 yen/kg	18.0% + 28.80 yen/kg	g yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	14.5% + 12.8% + 11.0% + 9.3% + 23.20 yen/kg 17.60 yen/kg 14.80 yen/kg	9.3%+ 14.80 yen/kg	7.5%+12 yen/kg	7.5% + 12 yen/kg	7.5%+12 yen/kg	7.5%+12 yen/kg	7.5%+12 yen/kg	7.5% + 12 yen/kg	7.5%+12 yen/kg	7.5% + 12 yen/kg	7.5%+12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																								
	Containing added sugar	29.8% + 687 yen/kg	B5****	S	35.0% + 40 yen/kg	0 28.0% + 32 yen/kg	28.0% + 32 21.0% + 24 yen/kg yen/kg	4 14.0% + 16 yen/kg	5 7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	29.8% + 687 yen/kg	B5***	S	25.0% + 40 yen/kg	0 20.0% + 32 yen/kg	25.0% + 40 20.0% + 32 15.0% + 24 10.0% + 16 yen/kg yen/kg yen/kg yen/kg	4 10.0% + 16 yen/kg	5 5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

						_	
As from 21st year					Free		10.5% + 12 yen/kg
20th year					Free		10.5% + 12 yen/kg
19th year					Free		10.5% + 12 yen/kg
18th year					Free		10.5%+12 yen/kg
17th year					Free		10.5%+12 yen/kg
16th year					Free		10.5%+12 yen/kg
15th year					Free		10.5% + 12 yen/kg
13th year 14th year					Free		10.5%+12 yen/kg
13th year					Free		10.5%+12 yen/kg
12th year					Free		10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+13 10.5%+13 10.5%+14 10.5%+15 10.
10th year 11th year					Free		10.5%+12 yen/kg
10th year					Free		20.3%+ 17.9%+ 15.4%+ 13.0%+ 23.20 yenkg 20.40 yenkg 17.60 yenkg 14.80 yenkg
9th year					Free		15.4%+ 17.60 yen/kg
8th year					Free		17.9%+ 20.40 yen/kg
7th year					Free		20.3%+ 23.20 yen/kg
6th year					Free		22.8% + 26 yen/kg
5th year					Free		25.2% + 28.80 yen/kg
4th year					Free		27.7%+ 31.60 yen/kg
3rd year					Free		33.6%+ 30.1%+ 27.7%+ 25.2%+ 37.20 yen'kg 34.40 yen'kg 31.60 yen'kg 28.80 yen'kg
2nd year					Free		32.6%+ 37.20 yen/kg
1st year					Free		35.0% + 40 32.6% + yen/kg 37.20 yen/kg
Note					s		SG4**, S
Category			Xq1		Y		RII
Base rate Category					29.8% + 687 yen/kg		29.8%+ 687 yen/kg
Description	[ii] Other	1 Containing added sugar	- For the manufacture of mixed feeds as may be prescribed by a cabined 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 Opana of whey are for the feed of punt of whey are for feeding purposs".	- Other	For the mantheume of mixed teeks containing added colorung matter which is receptised as in blue at the time of import	Other	Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)
Tariffline			040410.171	040410.179			
					·		

As from 21st year	10.5% + 12 yen/kg	Free		
20th year	10.5% + 12 yen/kg	Free		
19th year	10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+12 10.5%+13 10.	Free		
18th year	10.5% + 12 yen/kg	Free		
17th year	10.5% + 12 yen/kg	Free		
16th year	10.5% + 12 yen/kg	Free		
15th year	10.5%+12 yen/kg	Free		
13th year 15th year	10.5% + 12 yen/kg	Free		
13th year	10.5% + 12 yen/kg	Free		
12th year	10.5% + 12 yen/kg	Free		
10th year 11th year	10.5% + 12 yen/kg	Free		
10th year	13.0%+ 14.80 yen/kg	Free		
9th year	15.4% + 17.60 yen/kg	Free		
8th year	8%+26 20.3%+ 17.9%+ 15.4%+ 13.0%+ 10.5%+12 10.5%+12 yen/kg 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg yen/kg yen/kg	Free		
7th year	20.3% + 23.20 yen/kg	Free		
6th year	22	Free		
5th year	35.0%+40 32.6%+ 30.1%+ 27.7%+ 25.2%+ yen/kg 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	7.0% + 8 yen/kg		
4th year	27.7% + 31.60 yen/kg	14.0% + 16 yen/kg		
3rd year	30.1% + 34.40 yen/kg	35.0% + 40 28.0% + 32 21.0% + 24 14.0% + 16 7.0% + 8 yen/kg yen/kg yen/kg yen/kg yen/kg		
2nd year	32.6% + 37.20 yen/kg	28.0% + 32 yen/kg		
1st year	35.0% + 40 yen/kg	35.0% + 40 yen/kg		
Note	SG4*, S	s		
Category	R11	B5****		х _ф і
Base rate Category	29.8% + 687 yen/kg	29.8% + 687 B5****		
Description	Of a milk protein content, by weight, calculated on the dry matter equal to or greater than 25% but less than 45% (WPC)	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	2 Other	For the manufacture of mixed freeds as many be prescribed by a cabined order which is effective at the time of import and under the conditions set out by relevant the mine of import and under two conditions which are effective at the inne of import, for the Pooled Quant of whey etc. for Reduing purposes".
Tariffline				040410.181

1st							7	2
As from 21st year			TRQ		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg
20th year			TRQ		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg
19th year			TRQ		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg
18th year			TRQ		Free		7.5% + 12 yen/kg	7.5%+12 yen/kg
17th year			TRQ		Free		7.5% + 12 yen/kg	7.5%+12 yen/kg
16th year			TRQ		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg
15th year			TRQ		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg
14th year			TRQ		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg
13th year			TRQ		Free		7.5% + 12 yen/kg	7.5%+12 yen/kg
12th year			TRQ		Free		7.5% + 12 yen/kg	7.5% + 12 yen/kg
11th year			TRQ		Free		7.5%+12 yen/kg	7.5% + 12 yen/kg
10th year			TRQ		Free		14.5%+ 12.8%+ 11.0%+ 9.3%+ 7.5%+12. 23.20 yenkg 20.40 yenkg 17.60 yen/kg 14.80 yen/kg yen/kg	14.5%+ 12.8%+ 11.0%+ 9.3%+ 7.5%+12. 23.20 yenkg 20.40 yenkg 17.60 yen/kg 14.80 yenkg yenkg
9th year			TRQ		Free		11.0% + 17.60 yen/kg	11.0% + 17.60 yen/kg
8th year			TRQ		Free		12.8%+ 20.40 yen/kg	12.8%+ 20.40 yen/kg
7th year			TRQ		Free		14.5%+ 23.20 yen/kg	14.5%+ 23.20 yen/kg
6th year			TRQ		Free		16.3% + 26 yen/kg 2	16.3% + 26 yen/kg
5th year			TRQ		Free		18.0% + 28.80 yen/kg	18.0% + 28.80 yen/kg
4th year			TRQ		Free		19.8% + 31.60 yen/kg	19.8% + 31.60 yen/kg
3rd year			TRQ		Free		,0%+40 23.3%+ 21.5%+ 19.8%+ 18.0%+ yen/kg 37.20 yen/kg 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	.0%+40 23.3%+ 21.5%+ 19.8%+ 18.0%+ yenkg 37.20 yenkg 34.40 yen/g 31.60 yen/g 28.80 yen/g
2nd year			TRQ		Free		23.3%+ 37.20 yen/kg	23.3%+ 37.20 yen/kg
1st year			TRQ		Free		25.0% + 40 yen/kg	25.0% + 40 yen/kg
Note			TRQ-22, S		S		SG4**, S	SG4*, S
Category	Xq1		TRQ		<		R12	R12
Base rate (29.8% + 687 yen/kg		29.8% + 687 yen/kg		29.8% + 687 yen/kg	29.8% + 687 yen/kg
Description	- For the manufacture of prepared milk powders for babies and ninfams, for "the Pooled Quota of whe year, used for prepared milk powder for babies and infams"	- Other	Tariff Rate Quota for the European Union	Other	For the manufacture of mixed feeds containing added colouring mater which is recognised as in huse at the time of import	Other	Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	Of a milk protein content, by weight actual the dry matter, equal to or greater than 25% but less than 45% (WPC)
Tariffline	040410.182	040410.189	<u> </u>	1	<u> </u>	1		<u> </u>

st												
As from 21st year	Free	Free					17.5%				12.5%	TRQ
20th year	Free	Free					17.5%				12.5%	TRQ
19th year	Free	Free					17.5%				12.5%	TRQ
18th year	Free	Free					17.5%				12.5%	TRQ
17th year	Free	Free					17.5%				12.5%	TRQ
16th year	Free	Free					17.5%				%5.21	TRQ
15th year	Free	Free					17.5%				12.5%	TRQ
14th year	Free	Free					17.5%				12.5%	TRQ
13th year	Free	Free					17.5%				12.5%	TRQ
12th year	Free	Free					17.5%				12.5%	TRQ
11th year	Free	Free					17.5%				12.5%	TRQ
10th year	Free	1.9%					17.5%				12.5%	TRQ
9th year	Free	3.9%					17.5%				12.5%	TRQ
8th year	Free	5.8%					17.5%				12.5%	TRQ
7th year	Free	7.7%					17.5%				12.5%	TRQ
6th year	Free	%L'6					17.5%				12.5%	TRQ
5th year	5.0% + 8 yen/kg	11.6%					20.4%				14.6%	TRQ
4th year	10.0% + 16 yen/kg	13.6%					23.3%				16.7%	TRQ
3rd year	25.0% + 40 20.0% + 32 15.0% + 24 yen/kg yen/kg	15.5%					26.3%				18.8%	TRQ
2nd year	20.0% + 32 yen/kg	17.4%					29.2%				20.8%	TRQ
1st year	25.0% + 40 yen/kg	19.4%					32.1%				22.9%	TRQ
Note	s	s						s				TRQ-22, S
Category	B5***	B10					R6	×		Xq1	R6	TRQ
Base rate C	29.8% + 687 yen/kg	21.3%					35.0%				25.0%	29.8% + 400 yen/kg
Description	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	2 Other	Other	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter	(1) Of a fat content, by weight, not exceeding 1.5%	[1] Containing added sugar	- For "the Pooled Quota of other milk products"	- Other	[2] Other	For the manufacture of prepared milk powders for babics and infans, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants."	- For "the Pooled Quota of other milk products"	- Other
Tariffline		040410.200	0404.90				040490.111	040490.112		040490.116	040490.117	040490.118

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Tariffline	Description	Base rate Category	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year 10	10th year 1	11th year 1	12th year 1	13th year 1	14th year 1	15th year 1	16th year 17	17th year	18th year	19th year 20	20th year As	As from 21st year
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30%																								
	[1] Containing added sugar																								
040490.121	- For "the Pooled Quota of other milk products"	35.0%	R6		32.1%	29.2%	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		×	s																					
	[2] Other																								
040490.126	For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants."	-	Xq1																						
040490.127	- For "the Pooled Quota of other milk products"	25.0%	R6		22.9%	20.8%	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	29.8% + 679 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ							
	(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		32.1%	29.2%	26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040490.132	- Other		Х	S																					

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For the manufacture of prepared milk powders for babbles and milking towards of the babbles and milking the context. The Powled Quoin of 1,023 yankg TRQ
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For the manufacture of prepared milk powders for bubbles and infinitely conducted winds of the propered milk products. The Powled Quanta of Arman (Park Powled Quanta of Arman Powled
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040490.136 040490.137 040490.138

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3rd year			TRQ
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1st year			TRQ
Note			TRQ-23, S
Base rate Category		Xq1	85 TRO
Base rate		Pu 9. c L	29.8% + 985
Description	[2] Other	o. Concerning butter and other fats and one disclered from milk in this subbeading 1-[2], 2-[2] and subbeading 1-[3], 2-[2] and subbeading 40-2, 2], for the quantity within the limits of a uriff 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 not by relevant regulations which are effective at the time of import or consideration of the quantity of prospective domestic demand in the current listal year (April-March), international market situation and other relevant conditions, beterindfer referred to as "the Pooled Quora" in this brading	- Other
Fariffline		040510.121	040510.129

As from 21st year					TRQ			TRQ
20th year					TRQ			TRQ
19th year					TRQ			TRQ
18th year					TRQ			TRQ
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1st year					TRQ			TRQ
Note					TRQ-23, S			TRQ-23, S
ategory		Xq1		Xq1	TRQ		Xq1	TRQ
Base rate Category					29.8% + 1,159 yen/kg			29.8% + 985
Description	2 Other	Livesock hadrackes Corporation to the extent of the quantity sipulated by paragraph 10 Article 13 of the Mannfeutring Milk Producer. Compensation Temporary Law (Law No. 11 of 1956) or imporated value approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	[2] Other	- For "the Pooled Quota"	- Other	Dairy spreads	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Mandiacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or miporded with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	- Other
Tariffline		040510.210		040510.221	040510.229	0405.20	040520.010	040520.090

Tariffline	Description	Base rate Category	ory Note	e 1st year	ar 2nd year	ear 3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year 1	14th year 1:	15th year	16th year 17	17th year 18	18th year 1	19th year 20	20th year As	As from 21st year
	1 Of a fat content, by weight, not exceeding 85%																							
040590.110	Imported by the Agriculture and Livestock Industries Corporation the extent of the quantity stipulated by paragaph 1 of Article 13 of the Manufacturing Milk Producer Compression Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisherse by mems stipulated by paragaph? Jakes of paragaph? The control of the Minister of Agriculture, Forestry and Fisherse by mems stipulated by paragaph? Jakes of the Minister of Agriculture, Forestry and paragaph? Jakes of the Minister of Agriculture, Forestry and paragaph? Jakes of Jakes of the Minister of Agriculture, Forestry and Fisherse by mems supulated by paragaph? Jakes of the Minister of Agriculture, Forestry and Paragaph? Jakes of the Minister of Agriculture, Jakes of Agriculture, Jakes of Minister of Minister of Agriculture, Jakes of Minister of Minister of Minister of Agriculture, Jakes of Minister of Minister of Agriculture, Jakes of Minister of Min	vo q q																						
040590.190	- Other	29.8% + 985 yen/kg TRQ) TRQ-23, S	3, S TRQ	TRQ	2 TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	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 Mamiateuring Milk Produce Composastion Temporary Law (Law Composastion Temporary Law (Esbaries by Agriculture, Forestry and Fisheries by hereof	xql																						

r 17th year			TRQ			TRQ			
16th year			TRQ			TRQ			
15th year			TRQ			TRQ			
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5th year			TRQ			TRQ			
4th year			TRQ			TRQ			
3rd year			TRQ			TRQ			
2nd year			TRQ			TRQ			
1st year			TRQ			TRQ			
Note			TRQ-23, S			TRQ-25, S			
e Category		Xq1	. TRQ			TRQ			Xq2
Base rate			29.8% + 1,159 yen/kg			22.4%		(4 ^	શ . ૭
Description	[2] Other	- For "the Pooled Quota"	- Other	Cheese and curd	Fresh (unripened or uncured) cheese, including whey cheese, and curd	 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 	- Other	 Intended for use as materials for processed cheese (reschaling those of subheadings 0406.20 and 0406.30 for the quantity with the limit of a turif quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import 	Note: The turiff quota shall be calculated within the limits of the quantity of prospective domestic demand in the coming fiscal year. CApiti-March you'd deduction of the quantity of prospective domestic production, and also in corsideration of the quantity of prospective domestic production, international market sutation and other relevant conditions. Observation and other relevant conditions thereign in this hadding referred to as 'the Poyled Onners''.
Tariffline		040590.221	040590.229	04.06	0406.10	040610.020		040610.010	

Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year 1	10th year 1	11th year 12	12th year 1	13th year 14	14th year 1.5	15th year 16	16th year 17	17th year 18	18th year	19th year 20	20th year As	As from 21st year
040610.090	Other																								
	— Creum Cheese which is a soft, spreadable, uurspend and rindless leaves, containing milk fat in dy matter more than the ominium content, mostive on fat fee basis more than the minimum content and dry matter more than the minimum content and dry matter more than the minimum content, as described in Codex Standard for Cream Cheese (CODEX STANDARD 275-1973)																								
	Containing fat content, by weight, less than 45%	29.8%	B15	S	27.9%	26.1%	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free
	Other	29.8%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ ,	TRQ	TRQ							
	Other	29.8%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ ,	TRQ	TRQ							
0406.20	Grated or powdered cheese, of all kinds																								
040620.100	1 Of processed cheese	40.0%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ							
040620.200	2 Other	26.3%	B15	s	24.7%	23.0%	21.4%	19.7%	18.1%	16.4%	14.8%	13.2%	11.5%	%6.6	8.2%	%9.9	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
040630.000	Processed cheese, not grated or powdered	40.0%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ							
0406.40	Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti																								
040640.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																						
040640.090	- Other	29.8%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ							
0406.90	Other cheese																								
040690.010	- Intended for use as materials for processed		Xq2																						

Tariffline	Description	Base rate	Category	Note	1st year	2nd year 3	3rd year 41	4th year 51	5th year 6t	6th year 71	7th year 8t	8th year 9th	9th year 10th	10th year 11th year	year 12th year	ır 13th year	r 14th year	r 15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
040690.090	- Other																							
	Soft cheese containing moisture on a fat- free basis exceeding the level as described for soft designation as defined in Section 7.1.1 of Codex General Standard for Cheese (CODEX STANDARD 283-1978)	or of 29.8%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ T	TRQ TI	TRQ TR	TRQ TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Other	29.8%	B15	s	27.9%	26.1%	24.2% 2	22.4%	20.5% 1	18.6%	16.8%	14.9% 13	13.0% 11.	11.2% 9.3	9.3% 7.5%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free
04.07	Birds' eggs, in shell, fresh, preserved or cooked																							
	Other fresh eggs																							
040721.000	Of fowls of the species Gallus domesticus	us 17.0%	B12**		13.6%	13.6%	13.6% 1	13.6%	13.6% 1	13.6%	11.7% 5	7. 7.	7.8% 5.1	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%	13.6% 1	13.6%	11.7% 5	7. 7.	7.8% 5.1	5.8% 3.9	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%	13.6% 1	13.6%	11.7%	7. 7.	7.8% 5.1	5.8% 3.9	3.9% 1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040790.200	2 Other	21.3%	B10		19.4%	17.4%	15.5% 1	13.6%	11.6%	%1.6	7.7%	5.8% 3.	3.9%	1.9% Fra	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.08	Birds' eggs, not in shell, and egg yolks, firesh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening natter																							
	Egg yolks																							
040811.000	Dried	18.8%	BS		15.7%	12.5%	%4%	6.3%	3.1%	Free	Free	Free F	Free Fr	Free Fre	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040819.000	Other	20.0% or 48 yen/kg, whichever is the greater	B5	w.	16.7% or 40 13.3% or 32 yen/kg, yen/kg, whichever is the greater the greater	3.3% or 32 10 yen/kg, hichever is wh he greater th	16.7% or 40 13.3% or 32 10.0% or 24 6.7% or 16 3.3% or 8 yearle, yearl	7% or 16 3. yen/kg, 3 ichever is whi		Free	Free	Free F	Free F1	Free Fre	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariffline	Description	Base rate Category	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year 10	10th year	11th year	12th year 1	13th year 14	14th year 15	15th year 16	16th year 17	17th year 18	18th year 19	19th year 20th year	As from 21st year
	Other																							
040891.000	Dried	21.3%	B12***		10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	Free	Free	Free	Free	Free	Free	Free Free	Free
040899.000	Other	21.3% or 51 yen/kg, whichever is the greater	BS		17.8% or 14.2% or 34 10 42.50 yen/kg, yen/kg, ywhichever is whichever is the greater the	4.2% or 34 yen/kg, /hichever is w the greater	1.7% or 25.50 en/kg, chever is greater	7.1% or 17 3.6% or 8.50 yen/kg, yen/kg, yen/kg, whichever is whichever is the greater	% or 8.50 yen/kg, iichever is e greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free Free	Free
04.09																								
040900.000	940900.000 Natural honey	25.5%	B7		22.3%	19.1%	15.9%	12.8%	%9.6	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free Free	Free
	Chapter 5 Products of animal origin, not elsewhere specified or included	re specified or in	cluded																					
05.07	lvory, tortoise-shell, whalebone and whalebone hair, homs, anders, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	જ ::																						
0507.90	Other																							
050790.090	- Other		×																					

ar As from 21st	mod					Free	Free						3.7%				
20th year						Free	Free						3.7%	3.7%	3.7%	3.7% Free	3.7% Free
19th year						Free	Free						3.7%	3.7%	3.7%	3.7%	3.7% Free
18th year						Free	Free						3.7%	3.7%	3.7%	3.7% Free	3.7% Free
17th year						Free	Free						3.7%	3.7%	3.7%	3.7% Free	3.7% Free
16th year						Free	Free						3.7%	3.7%	3.7%	3.7% Free	3.7% Free
15th year						Free	Free						3.7%	3.7%	3.7%	3.7% Free	3.7% Free
14th year						Free	Free					, 000 0	5.7%	3. /%	3.1%	3. 1% Free	3. 1%0 Free
13th year						Free	Free					3.70%	0.7.0	0.55		Free	Free
12th year						Free	Free					3.7%				Free	Free
11th year						Free	Free					3.7%				Free	Free
10th year						Free	Free					3.7%				Free	Free
9th year						Free	Free					3.7%				Free	Free
8th year						Free	Free					3.7%				Free	Free
7th year						Free	Free					3.7%				Free	Free
6th year						Free	Free					3.7%				Free	Free
5th year						1.4%	1.4% or ((73.70 yen - the value for customs duty) ×1/6) /kg, whichever is the less					3.7%				Free	Free
4th year						2.8%	2.8% or ((73.70 yen - the value for customs duty) ×2/6) /kg, whichever is the less					3.7%				Free	Free
3rd year						4.3%	4.3% or ((73.70 yen - ((73.70 yen - (transport)) yen customs duty) x3/6) /kg, whichever is the less					3.7%				1.5%	1.5%
2nd year						5.7%	5.7% or 4.3% or (73.70 yen - (73.70 yen - (13.70 yen - trestoms customs duty) ×4/6) duty) ×3/6) / kg, whitekever is whitekever is whitekever is the less					3.7%				3.0%	3.0%
1st year						7.1%	7.1% or ((73.70 yen - ((73.70 yen - (the value for treustoms duty) ×5/6) // // // // // // // // // // // // //					3.7%				4.5%	4.5%
Note																	
Category						BS	BS					R13				B3	B3
Base rate		bers				8.5%	8.5% or (73.70 yen - the value for customs duty)/kg, whichever is the less					4.3%		-		6.0%	%0.9
Description	SECTION II VEGETABLE PRODUCTS	Chapter 7 Edible vegetables and certain roots and tubers	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	Onions and shallots	1 Onions	- Not more than 67 yen/kg in value for customs duty	- More than 67 yearkg but not more than 73.70 yearkg in value for customs duty	Other vegetables, fresh or chilled	Mushrooms and truffles	Other	- Other	- Shiitake mushrooms	Other		Other	Other 1 Sweet corn	4
Tariffline	3,		07.03	0703.10		070310.011	070310.012	07.09		0709.59		070959.020			06.6070	0709.99	

As from 21st year			Free	Free		Free		Free		Free				Free		Free
r 20th year			Free	Free		Free		Free		Free				Free		Free
19th year			Free	Free		Free		Free		Free				Free		Free
18th year			Free	Free		Free		Free		Free				Free		Free
17th year			Free	Free		Free		Free		Free				Free		Free
16th year			Free	Free		Free		Free		Free				Free		Free
15th year			Free	Free		Free		Free		Free				Free		Free
14th year			Free	Free		Free		Free		Free				Free		Free
13th year			Free	Free		Free		Free		Free				Free		Free
12th year			Free	Free		Free		Free		Free				Free		Free
11th year			Free	Free		Free		Free		Free				Free		Free
10th year			Free	Free		Free		Free		Free				Free		Free
9th year			Free	Free		Free		Free		Free				Free		Free
8th year			Free	Free		Free		Free		Free				Free		Free
7th year			Free	Free		Free		Free		Free				Free		Free
6th year			Free	Free		Free		Free		Free				Free		Free
5th year			1.0%	1.0%		2.0%		1.0%		1.8%				2.0%		1.5%
4th year			2.0%	2.0%		4.0%		2.0%		3.5%				4.0%		3.0%
3rd year			3.0%	3.0%		%0'9		3.0%		5.3%				%0.9		4.5%
2nd year			4.0%	4.0%		8.0%		4.0%		7.1%				8.0%		%0.9
1st year			5.0%	5.0%		10.0%		5.0%		8.8%				10.0%		7.5%
Note																
Category			BS	BS		BS		BS		BS				BS		BS
Base rate			%0.9	%0.9		12.0%		%0.9		10.6%				12.0%		%0.6
Description	Leguminous vegetables, shelled or unshelled	Other	- Green soya beans	Spinach, New Zealand spinach and orache spinach (garden spinach)	Other vegetables	1 Burdock	2 Other	- Broccoli	Mixtures of vegetables	1 Chiefly consisting of sweet corn	Vegetables provisionally preserved (for example, by sulplur dioxide gas, in brine, in sulplur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Other vegetables; mixtures of vegetables	2 Other	3 (1) Burdock	(2) Other	2 - Lotus roots
Tariffline		0710.29	071029.010	071030.000	0710.80	071080.030		071080.010	0710.90	071090.100	07.11	0711.90		071190.093		071190.092

					-																				ſ
Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year (6th year 71	7th year 8	8th year 9	9th year 10	10th year 111	11th year 12:	12th year 13	13th year 14t	14th year 15	15th year 16	16th year 17	17th year 18t	18th year 19th	19th year 20tl	20th year As f	As from 21st year
Dried	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared																								
071220.000 C	Onions	%0.6	B5		7.5%	%0.9	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free I	Free	Free	Free	Free	Free F	Free F	Free	Free
, i,	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles																								
	Other																								
071239.010	- Shiitake mushrooms	12.8%	R14		%9.6	%9.6	%9.6	%9.6	%9.6	%9.6	%9.6	%9.6	%9.6	6 %9.6	5 %9.6	%9.6	6 %9.6	5 %9.6	%9.6	%9.6	6 %9.6	6 %9.6	6 %9.6	%9.6	%9.6
	Other vegetables; mixtures of vegetables																								
	2 Other																								
071290.050	- Potatoes whether or not cut or sliced but not further prepared	12.8%	BS		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free F	Free	Free
Dried not si	Dried leguminous vegetables, shelled, whether or not skinned or split																								
1	Peas (Pisum sativum)																								
	2 Other																								
	(2) Other																								
071310.229	- Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	16091 1 yen/kg y	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free F	Free F	Free	Free
I	Beans (Vigna spp., Phaseolus spp.)																								
	Small red (Adzuki) beans (Phaseolus or Vigna angularis)																								
071332.090	- Other		х																						
	Kidney beans, including white pea beans (Phaseolus wilgaris)																								
	2 Other																								
	(2) Other																								
071333.229	- Other		X																						

behave (Tigos abletance) Per parameter <	Description	B	Base rate Category		Note 1	1st year 2	2nd year 31	3rd year 4	4th year 5	5th year (6th year 7	7th year 8th	8th year 9th ;	9th year 10th	10th year 11th	11th year 12th	12th year 13th	13th year 14ti	14th year 15th year	16th year 17th year	year 18th year	ear 19th year	ar 20th year	As from 21st year
	Bambara beans (Vigna subterranea or Voandzeia subterranea)																							
				×																				
	Cow peas (Vigna unguiculata)																							
				x																				
×	aseci	ulus		x																				
				X																				

			Free
			<u>E</u>
			Free
			%65 0
			1.8%
			2.7%
			3,6%
			4.5%
			5.5%
			%479
			7.3%
			%C 8
			%1'6
			B10
es :			1000%
Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	2 Other	(2) Other	2-(2) small red (catable) beams of 13.32, and (catable) beams of 0713.32, fodersy beams in 0713.33-2.42, burnbrane beams in 0713.33-2.42, burnbrane beams in 0713.33-2.42, one peas in 0713.35-2.42), there have a complete the complete of 0713.02-42), piegon peas in 0713.02-42), piegon peas in 0713.02-42), piegon peas in 0713.02-42), piegon peas in 0713.02-42), for othe quantity within the limits of a tariff quota supulated by a complete of the pease of the quantity of prospective domestic production and other relevant conditions are the current itself sour Architecture and the current itself sour Architecture and the time of fimport. Note The tariff quota shall be calculated on the basis of 120,000 rous, in consideration of the quantity of prospective domestic production, introspective domestic production, prospective domestic production, international market situation and other relevant conditions beceriated in the basis of Louisin' in the louising the basis of Louisin' in the louising the
0713.50			071350.221

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year 6	6th year	7th year 8t	8th year 9th	9th year 10th	10th year 11th	11th year 12th year	13th year 14th year	year 15th year	ear 16th year	ear 17th year	18th year	19th year	20th year	As from 21st year
071350.229	- Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 9 yen/kg y	96.55 64 yen/kg yei	64.36 32. yen/kg yen	32.18 yen/kg Fi	Free Free	Free Free	e Free	e Free	e Free	Free	Free	Free	Free
0713.60	Pigeon peas (Cajanus cajan)																						
	2 Other																						
	(2) Other																						
071360.291	- For "the Pooled Quota"	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7% 1.	1.8% 0.5	0.9% Fi	Free Free	Free Free	e Free	e Free	Free	Free	Free	Free	Free
071360.299	- Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 9 yen/kg y	96.55 64 yen/kg yei	64.36 32. yen/kg yen	32.18 Fi	Free Free	Free Free	e Free	e Free	e Free	Free	Free	Free	Free
0713.90	Other																						
	2 Other																						
	(2) Other																						
071390.221	11 - For "the Pooled Quota"	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7% 1.	1.8% 0.5	0.9% Fi	Free Free	Free Free	e Free	e Free	e Free	Free	Free	Free	Free
071390.229	- Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 g	96.55 64 yen/kg yer	64.36 32. yen/kg yen	32.18 yen/kg Fi	Free Free	Free Free	e Free	e Free	e Free	Free	Free	Free	Free
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high stareh or indlin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	e																					
0714.10	Manioc (cassava)																						
	2 Other																						
	(1) Pellets of Flour or meal																						
071410.190	o - Other	15.0%	RS		14.3%	13.6%	13.0%	12.3%	11.6%	10.9%	10.2%	9.5% 8.	8.9% 8.2	8.2% 7.	7.5% 7.5%	7.5% 7.5%	% 7.5%	7.5%	6 7.5%	7.5%	7.5%	7.5%	7.5%
0714.20	Sweet potatoes																						
071420.100	00 1 Frozen	12.0%	BS		10.0%	8.0%	%0.9	4.0%	2.0%	Free	Free	Free F	Free Fr	Free Fi	Free Free	Free Free	e Free	e Free	e Free	Free	Free	Free	Free
071420.200	00 2 Other	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free F	Free Fr	Free Fi	Free Free	Free Free	e Free	e Free	Free	Free	Free	Free	Free

							\vdash	\vdash	-	\vdash	\vdash	-	-	-	\vdash	\vdash	H	H	\vdash	\vdash	-	\vdash	\vdash	As from 21st
Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9th	9th year 10th	10th year 11	11th year 12t	12th year 13	13th year 14t	14th year 15th	15th year 16th	16th year 17th year		18th year 19t	19th year 20th year	
0714.30	Yams (Dioscorea spp.)																							
071430.100	1 Frozen	12.0%	B5		10.0%	8.0%	%0.9	4.0%	2.0%	Free	Free	Free	Free F	Free	Free F	Free	Free F	Free Fr	Free F	Free Free		Free F	Free Free	e
0714.40	Taro (Colocasia spp.)																							
071440.100	1 Frozen	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8% 0	%6:0	Free F	Free	Free F	Free Fr	Free F	Free Free		Free F	Free Free	9
0714.50	Yautia (Xanthosoma spp.)																							
071450.100	1 Frozen	12.0%	BS		10.0%	8.0%	%0.9	4.0%	2.0%	Free	Free	Free F	Free F	Free	Free F	Free	Free F	Free Fr	Free F	Free Free		Free F	Free Free	9
0714.90	Other																							
071490.100	1 Frozen	12.0%	BS		10.0%	8.0%	%0.9	4.0%	2.0%	Free	Free	Free F	Free F	Free	Free F	Free	Free F	Free Fr	Free F	Free Free		Free F	Free Free	9
	Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons	t or melons																						
08.02	Other nuts, fresh or dried, whether or not shelled or peeled																							
	Chestnuts (Castanea spp.)																							
080241.000	In shell	%9.6	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7% 0	%6.0	Free F	Free	Free F	Free Fr	Free F	Free Free		Free F	Free Free	9
080242.000	Shelled	%9.6	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7% 0	%6:0	Free F	Free	Free F	Free Fr	Free F	Free Free		Free F	Free Free	9
080270.000	Kola nuts (Cola spp.)	12.0%	BS		10.0%	8.0%	%0.9	4.0%	2.0%	Free	Free	Free F	Free F	Free	Free F	Free	Free F	Free Fr	Free F	Free Free		Free F	Free Free	9
0802.90	Other																							
080290.900	2 Other	12.0%	BS		10.0%	8.0%	%0.9	4.0%	2.0%	Free	Free	Free	Free F	Free	Free F	Free	Free F	Free Fr	Free F	Free Free		Free F	Free Free	e
08.03 I	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	m 20.0%	B10		18.2%	16.4%	14.5%	12.7%	%6:01	9.1%	7.3%	5.5% 3	3.6%	1.8%	Free F	Free	Free F	Free Fr	Free F	Free Free		Free	Free Free	e
080310.100	(2) If imported during the period from 1st October to 31st March	m 25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5% 2	2.3%	Free F	Free	Free F	Free Fr	Free F	Free Free		Free	Free Free	9

Tariffline	Description	Base rate Category	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year	10th year	11th year 1	12th year	13th year	14th year 15	15th year 10	16th year 17	17th year 13	18th year 1	19th year 20tl	20th year As fi	As from 21st year
0803.90	Other																								
	1 Fresh																								
080390.100	(1) If imported during the period from 1st April to 30th September	n 20.0%	B10		18.2%	16.4%	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 F	Free	Free
080390.100	(2) If imported during the period from 1st October to 31st March	n 25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	%8'9	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
08.04	Dates, figs, pineapples, avocados, guavas, na ngoes and mangosteens, fresh or dried																								
0804.20	Figs																								
080420.010	0 - Fresh	%0.9	BS		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
080420.090	0 - Dried	%0.9	BS		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
0804.30	Pineapples																								
080430.010	0 1 Fresh	17.0%	B10		15.5%	13.9%	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 F	Free	Free
08.02	Citrus fruit, fresh or dried																								
0805.10	Oranges																								
080510.000	1 If imported during the period from 1st June to 30th November	16.0%	BS		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	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**	SGS	25.6%	25.6%	25.6%	20.5%	15.4%	10.2%	5.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
	- If imported during the period from 1st April to 31st May	32.0%	B5		26.7%	21.3%	16.0%	10.7%	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free

Mondative (incloding guagerines and function). More at the control by the controls, with diagrams with the control diagrams of the control by the controls, with diagrams of the control by the control by the controls, with diagrams of the control by the cont	Base rue Graegon Note 1st year 2nd year 4th year 6th year 7th year 8th year 9th year 1th year 1th year 1st year 1th year 1st year 1th year	Bis All 200 All 300 Al	Base rule Grégolo Note 143 yer 2nd year 4th year 6th year 7th year 8th year 6th year 8th year 1th year	Base rine Category Note 1st year And year All year Cath year All year All year All year All year All year Ish year Ish year Halb year 15th year 15th year Halb year 15th year Halb year 15th year Halb year	Bist officed by the control of the control	Richard Catogory Note 14,794 Light San
Cheegary Note 1st year 2nd year 3st year 4th year 5th year 5t	Cheegory Note 1st year 2nd year 3rd year 5th year 5t	Cheggory Note 184 year 2nd year 5th year 5t	Chegory Note 184 year 2nd year 3nd year 5th	Cheppy Note 1styerr 2nd year 3d year (abyerr 5th year 5th year 1) 2 hyear (1 bh year 1) 1 hyear (1 bh year 1)	Chenge Note Layer Stayer Stay	Chengen Note Layer Layer Says Sa
Note 113/96 3.4d year 4th year 7th year 7th year 7th year 7th year 7th year 10th year 10th year 11th year <th>Note 1st year 2nd year 5th year 6th year 7th year Rh year 6th year 1th year 11th year 12th year 13th year 1sth year<th>Note 1st year 2nd year 5th year 6th year 7th year 8th year 9th year 10th year 11th year 13th year 14th year 15th year 14th year 15th year 15th year 16th year 15th year 16th year<</th><th>Note 1st year 3rd year 5th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 14th year 15th year 11th year 15th year 15th year 16th year<</th><th>Note 14.2% 3.4 yer 4.h yer 7.h yer 9.h yer 9.h yer 11.h yer 1.3 h yer 14.h yer 1.5 h yer 14.h yer 1.5 h yer 1.1 h yer</th><th>Note 145 year 2a/5 year 41 year 41 year 41 year 41 year 41 year 10 year 11 yea</th><th>Nive 18 yard Table yard</th></th>	Note 1st year 2nd year 5th year 6th year 7th year Rh year 6th year 1th year 11th year 12th year 13th year 1sth year <th>Note 1st year 2nd year 5th year 6th year 7th year 8th year 9th year 10th year 11th year 13th year 14th year 15th year 14th year 15th year 15th year 16th year 15th year 16th year<</th> <th>Note 1st year 3rd year 5th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 14th year 15th year 11th year 15th year 15th year 16th year<</th> <th>Note 14.2% 3.4 yer 4.h yer 7.h yer 9.h yer 9.h yer 11.h yer 1.3 h yer 14.h yer 1.5 h yer 14.h yer 1.5 h yer 1.1 h yer</th> <th>Note 145 year 2a/5 year 41 year 41 year 41 year 41 year 41 year 10 year 11 yea</th> <th>Nive 18 yard Table yard</th>	Note 1st year 2nd year 5th year 6th year 7th year 8th year 9th year 10th year 11th year 13th year 14th year 15th year 14th year 15th year 15th year 16th year 15th year 16th year<	Note 1st year 3rd year 5th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 14th year 15th year 11th year 15th year 15th year 16th year<	Note 14.2% 3.4 yer 4.h yer 7.h yer 9.h yer 9.h yer 11.h yer 1.3 h yer 14.h yer 1.5 h yer 14.h yer 1.5 h yer 1.1 h yer	Note 145 year 2a/5 year 41 year 41 year 41 year 41 year 41 year 10 year 11 yea	Nive 18 yard Table yard
15 year 2nd year 3rd year 4th year 5th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 141 year 115 year 12th year 13th year 115 year 12th year 15th	1819/841 2140/842 340/842 54	18 year 2ad year 31d year 5th year	18 year 2ad year 31d year 5th year	14.2% 11.3% 8.3% 5.7% 2.8% Free	14 year 2nd year 3nd year 4nd year 6nd year 2nd year 2nd year 2nd year 3nd year	143 143
2nd year 3rd year 5th year 7th year 7th year 8th year 10th year 11th year 12th year 13th year 14th	2nd year 3rd year 4th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 14th year 15th	2nd year 3rd year 6h year 7h year 8h year 9h year 10th year 11th year 13th year 13th year 13th year 15th year 15th year 16th yea	2nd year 3rd year 4th year 5th year Oth year 113% 8.5% 5.7% 2.8% Free F	2nd year 4th year 5th year 0th year 1th year 11th year 12th year 15th year 15t	Jangester Jangester <t< th=""><th>2049 Ser. 349 year 649 year 7th year 11th year 15th year 14th year 15th year 1</th></t<>	2049 Ser. 349 year 649 year 7th year 11th year 15th year 14th year 15th year 1
3rd year 4th year 7th year 7th year 7th year 10th year 11th year 12th year 13th year 14th year 8.5% 5.7% 2.8% Free F	3.7d year 4th year 5th year 7th year 8th year 10th year 11th year 12th year 13th year 14th year 15th year 15	3.5d year 4th year 5th year 10th year 10th year 11th year 11th year 13th year 15th year 16th year	3.5d year 4th year 6th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year 16th year 16	3.54 year 4th year 7th year 9th year 10th year 11th year 12th year 13th year 14th year 15th year 16th year 17th year 8.5% 5.7% 2.8% Free	35% 57% 28% Free Fr	35 No. 10. 6 Hyyer 7th year 11 hyer 11 hyer 12th year 15th year 16th
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Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year 10	10th year	11th year 1:	12th year 1	13th year 12	14th year 15	15th year 16	16th year 17t	17th year 18	18th year 19	19th year 20	20th year	As from 21st year
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																								
081210.000	Cherries	17.0%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free F	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		16.7%	13.3%	10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
081290.100	(2) If imported during the period from 1st October to 31st March	25.0%	B5		20.8%	16.7%	12.5%	8.3%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Orange																								
081290.200	(1) If imported during the period from 1st June to 30th November	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
081290.200	(2) If imported during the period from 1st December to 31st May	32.0%	B10		29.1%	26.2%	23.3%	20.4%	17.5%	14.5%	11.6%	8.7%	5.8%	2.9%	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
	3 Grapefruit, including pomelos																								
081290.300	(1) If imported during the period from 1st June to 30th November	10.0%	BS		8.3%	6.7%	2:0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
081290.300	(2) If imported during the period from 1st December to 31st May	10.0%	B5		8.3%	6.7%	2.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free

Tariffline		081290.430		081290.440	081290.490	08.13	081310.000	081330.000	0813.40		081340.022		09.05	090210.000	0902.20	090220.200
Description	4 Other	(2) Chestnuts (Castanea spp.)	(3) Other	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	- Other	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Apricots	Apples	Other fruit	2 Other	- Persimmons, dried	Chapter 9 Coffee, tea, maté and spices	Tea, whether or not flavoured	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Other green tea (not fermented)	2 Other
Base rate		%9.6		nd 17.0%	12.0%		%0.6	%0.6			%0.6			17.0%		17.0%
Category		B10		B5	B5		BS	B5			B5			BS		BS
Note																
1st year		8.7%		14.2%	%0.01		7.5%	7.5%			7.5%			14.2%		14.2%
2nd year		7.9%		11.3%	8.0%		%0.9	%0.9			%0.9			11.3%		11.3%
3rd year		7.0%		8.5%	%0.9		4.5%	4.5%			4.5%			8.5%		8.5%
4th year		6.1%		5.7%	4.0%		3.0%	3.0%			3.0%			5.7%		5.7%
5th year 6		5.2%		2.8%	2.0%		1.5%	1.5%			1.5%			2.8%		2.8%
6th year		4.4%		Free	Free		Free	Free			Free			Free		Free
7th year		3.5%		Free	Free		Free	Free			Free			Free		Free
8th year		2.6%		Free	Free		Free	Free			Free			Free		Free
9th year		1.7%		Free	Free		Free	Free			Free			Free		Free
10th year		%6:0		Free	Free		Free	Free			Free			Free		Free
11th year		Free		Free	Free		Free	Free			Free			Free		Free
12th year		Free		Free	Free		Free	Free			Free			Free		Free
13th year		Free		Free	Free		Free	Free			Free			Free		Free
14th year 1:		Free		Free	Free		Free	Free			Free			Free		Free
15th year		Free		Free	Free		Free	Free			Free			Free		Free
16th year		Free		Free	Free		Free	Free			Free			Free		Free
17th year 18		Free		Free	Free		Free	Free			Free			Free		Free
18th year		Free		Free	Free		Free	Free			Free			Free		Free
19th year 20		Free		Free	Free		Free	Free			Free			Free		Free
20th year		Free		Free	Free		Free	Free			Free			Free		Free
As from 21st year		Free		Free	Free		Free	Free			Free			Free		Free

Tariffline	e Description	Base rate Category	Category	Note	1st year	2nd year	3rd year 4ti	4th year 51	5th year 6t	6th year 7th	7th year 8tl	8th year 9th	9th year 10th	10th year 11th	11th year 12th	12th year 13th	13th year 14th	14th year 15th year	year 16th year	year 17th year	ear 18th year	ear 19th year	ear 20th year	ar As from 21st
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg																							
090230.010	0 - Black tea	12.0%	BS		10.0%	%0'8	6.0%	4.0%	2.0%	Free	Free I	Free Fr	Free F	Free F	Free Fr	Free F	Free Fr	Free Free	ee Free	ee Free	e Free	Free	Free	Free
090230.090	0 - Other	17.0%	BS		14.2%	11.3%	8.5%	5.7%	2.8%	Free F	Free I	Free Fr	Free F	Free F	Free Fr	Free F	Free Fr	Free Free	ee Free	ee Free	e Free	Free	Free	Free
0902.40	Other black tea (fermented) and other partly fermented tea																							
	2 Other																							
090240.220	0 (2) Other	17.0%	BS		14.2%	11.3%	8.5%	5.7%	2.8%	Free F	Free I	Free Fr	Free F	Free F	Free Fr	Free F	Free Fr	Free Free	ee Free	ee Free	e Free	Free	Free	Free
00.03																								
090300.000	0 Maté	12.0%	BS		10.0%	8.0%	6.0%	4.0%	2.0%	Free F	Free I	Free Fr	Free F	Free F	Free Fr	Free Fi	Free Fr	Free Free	ee Free	ee Free	e Free	Free	Free	Free
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices																							
	Other spices																							
0910.91	Mixtures referred to in Note 1 (b) to this Chapter																							
091091.110	0 1 Curry	7.2%	BS		9.009	4.8%	3.6%	2.4%	1.2%	Free F	Free I	Free Fr	Free F	Free F	Free Fr	Free Fi	Free Fr	Free Free	ee Free	ee Free	e Free	Free	Free	Free
	Chapter 10 Cereals																							
10.01	Wheat and mes lin																							

As from 21st year						TRQ
20th year						TRQ
19th year						TRQ
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4th year						TRQ
3rd year						TRQ
2nd year						TRQ
1st year						TRQ
Note						TRQ-5
Category				Xq1		TRQ
Base rate					Free	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	Durum wheat	Seed	- Imported by Japanese Government according to Article 24 of the Law Pice Stabilization of Supply-Demand and Pice of Stapile Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or miported with certification of Manister of Agracium, e Fonesty and Feberies according to the cabined order concerning where 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	- Other	
Tariffline		1001.11	010111001			

Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year 11th year 12th year 13th year	11th year 1	2th year	3th year	15th year 16	16th year 17	17th year 13	18th year	19th year	20th year	As from 21st year
100111.090	- Other			The																				
				goods																				
				under this tariff line																				
				belong to the subheading																				
			X	1001.11, in which Japan																				
			<	makes a relevant tariff																				
				commitment on the																				
				originating goods																				
				classified																				
				tariff line																				
				100111.010.																				

As from 21st year					TRQ
20th year					TRQ
19th year					TRQ
18th year					TRQ
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5th year					TRQ
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3rd year					TRQ
2nd year					TRQ
1st year					TRQ
Note					TRQ-5
Base rate Category			Xq1		an TRQ
Base rat		oo Jr I I		Free	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	Other	-Imported by Japanese Government according to Article 20 of the Law Process Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Stabilization of Supply-Demand and Supply of Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 20 of the Law or imported with certification of Minister of Agriculture, Foresty and Fisheries according to the eabined order concerning when 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	- Other	
Tariffline	1001.19	100119.010			

Tariffline	Description	Base rate Category	Category	y Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9	9th year 10	0th year 1	1th year 1	2th year	3th year	4th year 15	ith year 16	10th year 11th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year	7th year 1	19th year 20t	th year As	20th year As from 21st year
100119.090	- Other			The																				
				originating																				
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				classified																				
				under this																				
				tariff line																				
				belong to the																				
				subheading																				
				1001.19, in																				
			>	which Japan																				
			<	makes a																				
				relevant tariff																				
				commitment																				
				on the																				
				originating																				
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				classified																				
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As from 21st year						TRQ
20th year						TRQ
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4th year						TRQ
3rd year						TRQ
2nd year						TRQ
1st year						TRQ
Note						TRQ-5
ategory					Xq1	TRQ
Base rate Category						Subject to an import mark-up in accordance with Japan's Schedule to the WTO
Description	Other	Seed	- Imported by Japanese Government according to Article 42, of the Law Roc Stabilization of Supply-Demand and Price of Staple Food (Law Wo. 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 42 of the Law or imported with certification of Minister of miported with certification of Minister of miported with certification of Minister of according to the cabinet order concerning 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	Meslin	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other
Tariffline		1001.91		100191.011		

Tariffline	Description	Base rate Category Note	, Note		. 2nd ye	1st year 2nd year 3rd year		4th year 5th year	6th year	7th year	8th year	9th year 10th year	10th year	11th year	12th year	13th year	14th year	15th year	11th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 19th year 20th year As from 21st	17th year	18th year	19th year	20th year	ss from 21st year
100191.019	Other																							
	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Xq1																						
	Other	Free																						
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		mark-up in TRO	TRO-5	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO
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Note		The goods classified under this tarlf line belong to the which plant and the commitment on the originating goods consisting the tarlf line belong to the subheading 1001.91, in makes a makes a relevant tariff commitment on the goods conginating goods classified under the tariff line tariff line	5
Category		× ×	
Base rate Category			
Description B	- Other	- Meslin	
Tariffline	0-	100191.091	

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Description	Other	- Imported by Japanese Government aconding to Article 20 the Law Pice Stabilization of Supply-Demand and Pice of Supply and Pice of Supply of Su	Meslin	For the tariff rate quota in Japan's Schedule to the WTO Agreement
Tariffline	1001.99		100199.011	

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Note	TRQ-5						TRQ-5
Base rate Category	TRQ		Xq1		Xq1		TRQ
Base rate	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement					Free	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	Other	Other	For feeding purposes	Other	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariffline			100199.016	100199.019			
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Description -Other -Meslin -Other -Other -Other -Other -Other -Other Included for use as materials for fooding numbers of fooding numbers of fooding numbers and food under the supervision of 55 worker A	1st year	Free
Description -Other -Meslin -Other -Other -Other -Other -Other -Other Included for use as materials for fooding numbers of fooding numbers of fooding numbers and food under the supervision of 55 worker A	Note	relevant tariff commitment commitment originating goods classified under the tariff line 100199.011.
Description - Other - Other - Other Other Ther feeding purposes For feeding purposes finder and feed inder the sunervisit of finder and feed inder the sunervision of	Category	< ×
	Base rate	55 yen/kg
	Description	Other For feeding purposes Intended for use as materials for fedder and feed under the supervision of the customs administration Other
Tariffline 100199.091	Tariffline	100199,096

Tariffline	Description	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	1th year	2th year	3th year 1	11th year 12th year 13th year 14th year 15th year	ith year 16	16th year 17	th year 18	3th year 15	th year 20	17th year 18th year 19th year 20th year As from 21st	from 21st year
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4th year						TRQ
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1st year						TRQ
Note						TRQ-9
Category				Xq1		TRQ
Base rate					Free Cubiant to an	import import mark-up in accordance with Japan's Schedule to the WTO
Description	Barley	Seed	- Imported by Japanese Government according to Article 2 of the Law (in Subhization of Supply-Demand and Price of Supple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of puragraph 1 of Article 45 of the Law or the Law or dear provided in column 3 of puragraph 1 of Article 45 of the Law	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariffline	10.03 B	1003.10	100310,010			
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Other	9th year						TRQ
Other	8th year						TRQ
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Other Other - Imported by Japanese Government according to Article 4.2 of the Law for Stabilization of Transported by Japanese Government according to Article 4.2 of the Law for Stapilization of Stapilization	6th year						TRQ
Other - Imported by Japanese Government according to Article 4.2 of the Law of moreord with certification by Selfers according to Article 4.2 of the Law of moreord and Price of Shape Food (Law No. 113 of 1994), imported to be with the certification by Selfers according to the celtane of the Law of miported with certification by Selfers according to the celtane of the Tarker of miported with certification of Minister of Minister of Minister of the Law of miported with certification of Minister of Agriculture, Coresty and Fishers according to the celtane order concerning wheat and of Minister of the Law of miported with certification of Minister of the Law of miported with certification of Minister of Core and Fishers according to the celtane order oncerning wheat and the Law of miported with certification of Minister of Agriculture, Core and Fishers according to the celtane order oncerning wheat and the Law of miported to the Minister of Agriculture, Core and C							TRQ
Other - Imported by Japanese Government according to Article 42 of the Law for Sublization of Claus No. 113 of 1994; imported to be proceeding to Article 42 of the Law Substitution of Claus No. 113 of 1994; imported to be proceeding to Article 43 of 1994; imported to be proceeding to Article 43 of 1994; imported to be proceeding to Article 43 of 1994; imported to be proceeding to Article 44 of the Law Substitution by seller to and purchases from Japanese Government according to Article 43 of the Law Substitution by seller to and purchaser from Japanese Government according to the cabinet order concernment when article and of Minister of Article 43 of the Law Subject to an according to the cabinet order provided in column 3 of paragraph 1 of Article 43 of Law Subject to an according to the Law TO Agreement Law Subject to an according to the WTO Agreement Article 43 of Article 44 of Article 44 of Article 45 of Important Article 45 of Impo							TRQ
Other Other - Imported by Japanese Government according to Article 24 of the Law for Stabilization of Claw Pool of the Law for Stabilization of Claw No. 13 of 194), imported to be proceeding to retained and solid by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to a joint application by seller to and purchaser from Japanese Government or maported with earth-faction by seller to and purchaser from Japanese Government or maported with earth-faction by seller to and purchaser from Japanese Government or dense good to the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law Collect Collect Collect Stability of Article 45 of the Law Collect C							TRQ
Other Other Inported by Japanese Government according to Article 4.2 of the Law for Shabitzation of Supply-bornand and Price of Stape Food (Law No. 113 of 1944), imported to be price by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 4.5 of the Law or imported with earlifeation of Minister of Agriculture, Foresty and Fishers according to the clahron deer concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law or column 3 of paragraph 1 of Article 45 of the Law or Law Other For feeding purposes For feeding purposes For feeding purposes For the tail frate quota in Japan's Schedule for the WTO Agreement and Japan's Schedule to the WTO Agreement and Japan's							TRQ
Description Other Inhorted by Japanese Government according to Article 4.2 of the Law for Shabitzation of Supply-beam and and Price of Shap Food (Law No. 11.3 of 1944), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to a joint application by seller to and purchaser from Japanese Government or imported with earlifeation of Minister of Agriculture, Forestry and Fisherts according to Article 4.0 in the Law or imported with earlifeation of Minister of Agriculture, Forestry and Fisherts according to the Law or in column 3 of paragraph 1 of Article 45 of the Law or column 3 of paragraph 1 of Article 45 of the Law or Law Other and the Law or Law of the Law or	1st year						TRQ
Description Other - Imported by Japanese Coverment according to Article 4.2 of the Law for Shabitization of Supply-beam and and Price of Shap Food (Law No. 11.3 of 1944), imported to be purchased and sold by Japanese Covernment in response to a joint application by seller to and purchaser from Japanese Covernment in response to a joint application by seller to and purchaser from Japanese Covernment according to Article 4.0 in the Law or imported with certification of Minister of Agriculture, Foreign and Fisheris according to the cahnet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 4.5 of the Law — For feeding purposes — Other — For feeding purposes — Other — The Law MTO Agreement in mark-up in mark-up in mark-up in mark-up in mark-up in subject to an import mark-up in subject to an import mark-up in subject to a Subject to							TRQ-9
Other - Imported by Japanese Government according to Article 42 of the Law for Subhiztation of Supply-Demand and Price of Staple Food (Law Not. 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 important and and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law - Other - Other - Other	Category			Xq1		Xq1	
	Base rate		co.				Free Subject to a import mark-up in accordance with Japan Schedule to the WTO Agreemen
100390011 100390011	Description	Other	Imported by Japanese Government according to Article 24 of the Law Re Sublitation of Supply-Demand and Price of Suple Food (Law No. 11 56 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 National Agriculture Foreign and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law	- For feeding purposes	- Other	For the tariff rate quota in Japan's Schedul to the WTO Agreement	Other
	Tariffline	1003.90		100390.011	100390.019		

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ategory						Xq2	Xq2	Хф2	X
Base rate Category									
Description Base	Maize (corn)	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 mirif quota spidulated by a tenhen 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	Intended for use in the manufacture of corn starch	For feeding purposes, stipulated by a cabinet order	Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages	Other
Tariffline	10.05 M	1005.90				100590.091	100590.095	100590.092	100590.099
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Note				
Base rate Category			Xq1	×
Base rate				
Description	Rice	Rice in the husk (paddy or rough)	Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Stapilization of Supply-Demand and Price of Supple Food (Law No. 11 50 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to a joint application by seller to and purchaser from Japanese Government with certification of Minister of Agrediation by conferenting the adversary and Fischeric according to the cabinet order provided in column 3 of pungaph 1 of Article 3 of the Law or imported as repayment to Japanese Government from according to paragraph 1 of Article 3 of the Law or imported as repayment of Japanese Government from according to paragraph 1 of Article 3 of the Law and provided by relevant cabinet orders	- Other
Tariffline	10.06	1006.10	100610.010	100610.090

Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	11th year 12th year 13th year 14th year 15th year	15th year	16th year 17th year	17th year	18th year 19th year 20th year	19th year	20th year	As from 21st year
1006.20	Husked (brown) rice																								
100620.010	- Imported by Japanese Government according to Article 30 of the Law Re Stabilization of Supply-Demand and Price of Stapile Frond (Law No. 11 36 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Lapanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheres according to the cabine order provided by the abinet order provided in column 3 of panagraph 1 of Article 43 of the Law or imported as repayment to Japanese. Government lone according to paragraph 1 of Article 43 of the Law or imported as repayment to Japanese.	50 **	Xq1																						
000 00001	Other		>																						

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Description Base rate Category Note 1st year Category Note Category Note 1st year Category Note 1st year Category Note Category Note 1st year Category Note Categor	17th year			
Description Base rate Category Note Ist year Semi-milled or wholy milled rice, whether or not polished or glazed - Imported by Japanese Covernment according to Article 30 of the Law or fine provided as replanment of seminated or wholy milled rice, whether or and purchaser from the spenic derepower to a point application by seller to an extraction by Japanese Covernment are sporse to a joint application by seller to an entrance of Minister of Agriculture, offer extraction of Minister of Agriculture, offer ex				
Description Base rate Category Note Ist year Semi-milled or wholy milled rice, whether or not polished or glazed - Imported by Japanese Covernment according to Article 30 of the Law or fine provided as replanment of seminated or wholy milled rice, whether or and purchaser from the spenic derepower to a point application by seller to an extraction by Japanese Covernment are sporse to a joint application by seller to an entrance of Minister of Agriculture, offer extraction of Minister of Agriculture, offer ex	15th year			
Description Base rate Category Note Ist year Semi-milled or wholy milled rice, whether or not polished or glazed - Imported by Japanese Covernment according to Article 30 of the Law or fine provided as replanment of seminated or wholy milled rice, whether or and purchaser from the spenic derepower to a point application by seller to an extraction by Japanese Covernment are sporse to a joint application by seller to an entrance of Minister of Agriculture, offer extraction of Minister of Agriculture, offer ex	14th year			
Describtion Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according to Article 3 of the Law imported to be understoor to alone and other sprovided in configuration of Minister of Agriculture, for extinct 3 of the Law imported to be understoor to alone and other sprovided in configuration of Minister of Agriculture, for extinct 3 of the Law imported to be understoor to alone and other sprovided in configuration of Minister of Agriculture, for extinct 3 of the Law imported by any order a representation and other sprovided in column 3 of page and the sprovided in column 3 of page and the sprovided by any officed and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and a colum	13th year			
Describtion Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according to Article 3 of the Law imported to be understoor to alone and other sprovided in configuration of Minister of Agriculture, for extinct 3 of the Law imported to be understoor to alone and other sprovided in configuration of Minister of Agriculture, for extinct 3 of the Law imported to be understoor to alone and other sprovided in configuration of Minister of Agriculture, for extinct 3 of the Law imported by any order a representation and other sprovided in column 3 of page and the sprovided in column 3 of page and the sprovided by any officed and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and a colum	12th year			
Describtion Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according to Article 3 of the Law imported to be understoor to alone and other sprovided in configuration of Minister of Agriculture, for extinct 3 of the Law imported to be understoor to alone and other sprovided in configuration of Minister of Agriculture, for extinct 3 of the Law imported to be understoor to alone and other sprovided in configuration of Minister of Agriculture, for extinct 3 of the Law imported by any order a representation and other sprovided in column 3 of page and the sprovided in column 3 of page and the sprovided by any officed and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and the sprovided by a column 3 of page and a colum	11th year			
Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according to a protect a lot of 1994), imported to be purchased and Price of Stape Food (Law No. 11 or 1994), imported to be purchased and Price of Stape Food (Law No. 11 or 1994), imported to be purchased and Price of Stape Food (Law No. 11 or 1994), imported to be purchased and Price of Stape Food of Stape Food (Law No. 11 or 1994), imported to be purchased and Price of Stape Food Stape Fo	10th year			
Semi-milled or wholly milled rice, whether or not polished or gazed - Imported by Japunese Covernment according in response to a joint application by Seller to and purchased from Law imported by Japunese Covernment according to Article 31 of the Law, imported be purchased and Price of Stape Food (Law No. 113 of 1994), imported be purchased and Price of Stape Food (Law No. 113 of 1994), imported be purchased and Price of Stape Food (Law No. 113 of 1994), imported be purchased and Price of Stape Food (Law No. 113 of 1994), imported be purchased and Price of Stape Food (Law No. 113 of 1994), imported be purchased and Price of the calment of	9th year			
Description Semi-milled or wholly milled rice, whether or not polished or glazed Introduced by Japanese Government according to Article 34 of the Law or imported by mile of rock provided by the cabinet of covernment of the cabinet of the cabine	8th year			
Description Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according to Article 30 of the Law for Sub-lifearion of Supply-Demand and Price of Stape Food (Law No. 113 of 1994), imported to be purchased and solve of Stape Food (Law No. 113 of 1994), imported to be purchased and Price of Stape Food (Law No. 113 of 1994), imported to be purchased and Price of Stape Food (Law No. 113 of 1994), imported to be purchased and Price of the Stape Food (Law No. 113 of 1994), imported to be purchased and Price of the school of the calment of purchased and solve of the calment of purchased and solve of the calment of purchased of the calment of purchased from the carried as reported in column 3 of panagraph 1 of Article 43 of the Law or imported as reportment leaves according to paragraph 1 of Article 49 of the Law and provided by Article 49 of the Law and provided by Article 49 of the Law and provided by	7th year			
Description Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according to Article 30 of the Law for Sub-lifearion of Supply-Demand and Price of Stape Food (Law No. 113 of 1994), imported to be purchased and solve of Stape Food (Law No. 113 of 1994), imported to be purchased and Price of Stape Food (Law No. 113 of 1994), imported to be purchased and Price of Stape Food (Law No. 113 of 1994), imported to be purchased and Price of the Stape Food (Law No. 113 of 1994), imported to be purchased and Price of the school of the calment of purchased and solve of the calment of purchased and solve of the calment of purchased of the calment of purchased from the carried as reported in column 3 of panagraph 1 of Article 43 of the Law or imported as reportment leaves according to paragraph 1 of Article 49 of the Law and provided by Article 49 of the Law and provided by Article 49 of the Law and provided by				
Description Semi-milled or wholly milled rice, whether or not polished or gladed or g	5th year			
Description Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according - Imported by Japanese Government according to Article 30 of 1994), imported to be protected and Prive of Shiplization of Supply-Demand and Prive of Shiplization of Shipliz				
Description Semi-milled or wholly milled iree, whether or not polished or wholly milled iree, whether or not polished or gaized - Imported by Japanese Government according to Article 30 of the Law for Shabilization of Supply-Demand and Price of Stape Food (Law No. 113 of 1994), imported to be prothased and sold by Japanese Government in response to a joint application by seller to any appropriation by seller to any particle of the Law imported with certification of Minister of Agriculture of Stape and Fabrese seconding to the cabinet dode concenting iree and others provided by paragraph to Article 34 of the Law or imported as repayment to Japanese Government and according to paragraph 1 of Article 49 of the Law and provided by	3rd year			
Description Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according to Article 30 of the Law for Subilization of Supply-generated and Price of Stape Food (Law No. 113 of 1994), imported to be purchased and Polite of Stape Food (Law No. 113 of 1994), imported to be purchased and sold by spaneses Government in response to a joint application by seller to and purchased and sold by appanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, forestry and Feinbers according to the cabinet concerning rice and others provided by the activity and Feinbers according to the Law or imported as repayment to Japaneses of Covernment and provided by the Law or imported as repayment to Japaneses of Covernment and provided by relevant elability to paragraph 1 of Article 49 of the Law and provided by				
Description Semi-milled or wholly milled rice, whether or not polished or glazed Imported by Japunese Government according to Article 30 of the Law Ro Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be understood and a five of Staple Tood (Law No. 113 of 1994), imported to be understood and sold by Japunese Government in response to a joint application by seller to and purchaser from Japunese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture. You are and is the stable in column 3 of the cabiner dorder provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repsyment to Japuneses of Covernment and covernment according to paragraph 1 of Article 49 of the Law and provided by Article 49 of the Law and provided by relevant cubined orders	1st year			
Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according or Article 30 of the Law for Subilization of Supply-Demand and Price of Stape E God (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 for majanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture. For early and Fisheries according to the cabinet order concerning rice and others provided by the achiner order provided in column 3 of paragraph 1 of Article 43 of the Law imported as repryment to Japanese Government Ionn according to paragraph 1 of Article 43 of the Law Concernment Ionn according to paragraph 1 of Article 44 of the Law and provided by Article 49 of the Law and provided by Article 49 of the Law and provided by				
Semi-milled or wholly milled rice, whether or not polished or glazed - Imported by Japanese Government according or Article 30 of the Law for Subilization of Supply-Demand and Price of Stape E God (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 for majanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture. For early and Fisheries according to the cabinet order concerning rice and others provided by the achiner order provided in column 3 of paragraph 1 of Article 43 of the Law imported as repryment to Japanese Government Ionn according to paragraph 1 of Article 43 of the Law Concernment Ionn according to paragraph 1 of Article 44 of the Law and provided by Article 49 of the Law and provided by Article 49 of the Law and provided by	Category		Xq1	×
	Base rate			
Tariffine 1006.30	Description	Semi-milled or wholly milled rice, whether or not polished or glazed		- Other
	Tariffline	1006.30	100630.010	100630 090

+						
As from 21st year						Free
20th year						Free
19th year						Free
18th year						Free
17th year						Free
16th year						Free
15th year						Free
14th year						Free
13th year						Free
12th year						Free
11th year						Free
10th year						Free
9th year						Free
8th year						Free
7th year						Free
6th year						Free
5th year						1.5%
4th year						3.0%
3rd year						4.5%
2nd year						%0'9
1st year						7.5%
Note						
Category		Xq1	х			B5
Base rate Category						%0.6
Description	Broken rice	Imported by Japanese Government according to Article 30 of the Law (or Subjization of Supple-Demand and Price of Supjer Food (Law No. 11 36 1994), imported to be proclessed and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to a joint application by seller to and purchaser from Japanese Government with entification of Minterior of Agracine of Agracine Forestry and Fischess according to the cabinet order provided in column 3 of panagraph 1 of Article 43 of the Law or imported as repayment to Japanese Government lean according to paragraph 1 of Article 49 of the Law or imported as repayment to Japanese Government lean according to paragraph 1 of Article 49 of the Law or relevant cabinet order and provided by relevant cabinet order.	- Other	Buckwheat, millet and canary seeds; other cereals	Buckwheat	2 Other
Tariffline	1006.40	1000640.010	100640.090	10.08 B	1008.10	100810.090

As from 21st year						TRQ
20th year						TRQ
19th year						TRQ
18th year						TRQ
17th year						TRQ
16th year						TRQ
15th year						TRQ
14th year						TRQ
13th year						TRQ
12th year						TRQ
11th year						TRQ
10th year						TRQ
9th year						TRQ
8th year						TRQ
7th year						TRQ
6th year						TRQ
5th year						TRQ
4th year						TRQ
3rd year						TRQ
2nd year						TRQ
1st year						TRQ
Note						TRQ-5
Category				Xq1		TRQ
Base rate					Free	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	Triticale	2 Other	- Imported by Japanese Government according to Article 42 of the Law fror Subalization of Supply-Demand and Price of Supple Food Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Munister of Agriculture, Foresty and Fisheries according to the cabinet order concerning where 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	Other	
Tariffline	1008.60		100860210			

Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	10th year 11th year 12th year 13th year 14th year 15th year 16th year	14th year	15th year	16th year	17th year 18th year	18th year	19th year	20th year	20th year As from 21st year
100860.290	- Other			The																					
				originating																					
				classified																					
				under this																					
				belong to the																					
				subheading 1008.60 in																					
			×	which Japan																					
				makes a																					
				commitment																					
				on the																					
				originating																					
				goods																					
				under the		_																			
				tariff line																					
				100860 210			_																		

Tariffline	fline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Chapte	Chapter 11 Products of the milling industry, malt; starches; inulin; wheat gluten	starches; inuli	in; wheat glut	ten																					
11.01		_																								
1101.00		Wheat or meslin flour																								
	Impo Artick Demai 1994), Japane applicc Japane the Lai of Agri the cab provide 3 of pa	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Stapply. Demnad and Price of Staple Food (Law No. 1130) 1994), imported to be purchased and sold by 30 of 1994), imported to be purchased and sold by 30 application by selfer to and purchase from a joint Japanese Government in response to a joint papilication by selfer to and purchase from of Japanese Government according to Article 43 of Article 43 of Article 43 of Article 43 of International Properties of Agriculture, for activities of Article 43 of International Article 44 of International Ar																								
11010	Note: Note: material under t	10100 011 — For manufacturing sodium glutamate Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration	-																							
	For the WT	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						

As from 21st year	TRQ				TRQ
20th year	TRQ				TRQ
19th year	TRQ				TRQ
18th year	TRQ				TRQ
17th year	TRQ				TRQ
16th year	TRQ				TRQ
15th year	TRQ				TRQ
14th year 15th year	TRQ				TRQ
13th year	TRQ				TRQ
12th year	TRQ				TRQ
11th year	TRQ				TRQ
10th year	TRQ				TRQ
9th year	TRQ				TRQ
8th year	TRQ				TRQ
7th year	TRQ				TRQ
6th year	TRQ				TRQ
5th year	TRQ				TRQ
4th year	TRQ				TRQ
3rd year	TRQ				TRQ
2nd year	TRQ				TRQ
1st year	TRQ				TRQ
Note	TRQ-4				TRQ-4
Category	TRQ		Xq1		TRQ
Base rate Category	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement			25.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	Other	Other	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariffline		110100.091 Other			

Tariffline	Description	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year 1	10th year 1	11th year 1	12th year	13th year 14	14th year 15	15th year 16	16th year 17t	17th year 18th	18th year 19th	19th year 20th	20th year As from 21st
110100.200 - Other	- Other		The																				
	_		originating																				
	_		spood																				
			under this																				
			tariff line																				
	_		belong to the																				
			subheading																				
			1101.00, in						_														
	_		which Japan																				
		×	makes a																				
			relevant tariff						_														
			commitment																				
			on the																				
			originating						_														
			spood						_														
			classified						_														
			under the						_														
			tariff lines						_														
			110100.011																				
			and						_														
			110100.091.						_														

Tariffline	11.02 Cereal flours	10220.000 Maize (cc	102.90 Other	1 Ba	- Imp - con	- Fo.
Description	Cereal flours other than of wheat or meslin	Maize (corn) flour		1 Barley flour	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price Chapter food (Law No. 113 of 1994), imported to be partchased 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 my Agriculture. Forstay and Fisheries according to the eabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law	- For the tariff rate quota in Japan's
Base rate Category		21.3%				
Category		B7				Xal
Note						
1st year		18.6%				
2nd year		16.0%				
3rd year		13.3%				
4th year		10.7%				
5th year		8.0%				
6th year		5.3%				
7th year		2.7%				
8th year		Free				
9th year		Free				
10th year		Free				
11th year		Free				
12th year		Free				
13th year		Free				
14th year		Free				
15th year		Free				
16th year 17t		Free				
17th year 18		Free				
18th year 19		Free				
19th year 20		Free				
20th year As from 21st year		Free				

As from 21st year	TRQ	
20th year	TRQ	
19th year	TRQ	
18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-7	The originating goods classified under this tariff line belong to the subheading to the commitment tariff commitment originating goods classified under the tariff line
Base rate Category	TRQ	×
Base rate	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	- Other	- Other
Tariffline		110290.190

As from 21st year					TRQ
20th year					TRQ
19th year					TRQ
18th year					TRQ
17th year					TRQ
16th year					TRQ
15th year					TRQ
14th year					TRQ
13th year					TRQ
12th year					TRQ
11th year					TRQ
10th year					TRQ
9th year					TRQ
8th year					TRQ
7th year					TRQ
6th year					TRQ
5th year					TRQ
4th year					TRQ
3rd year					TRQ
2nd year					TRQ
1st year					TRQ
Note					TRQ-4
Category			Xq1		TRQ
Base rate				25.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	2 Triticale flour	- Imported by Japanese Government according to Article 4-2 of the Law for Subilization of Supply-Demand and Price of Staple food (Law Vol. 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 4-3 of the Law or imported with certification of Minister of Agriculture, Forestry and Eisberies according to the cabinet order concerning when and orders provided by the cubinet order provided in column 3 of paragraph 1 of Article 4-5 of the Law	 For the tariff rate quota in Japan's Schedule to the WTO Agreement 	Other	
Tariffline		110290.210			

Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	10th year 11th year 12th year 13th year 14th year 15th year 16th year 17th year	17th year	19th year	20th year	20th year As from 21st
110290 290	-Other			Ā																				year
				originating																				
				goods																				
				under this																				
			_	belong to the																				
				subheading 1102.90, in																				
			×	which Japan																				
				makes a relevant tariff																				
				commitment																				
				on the																				
				spoods																				
				classified																				
				under the																				
				tariff line																				
				110290 210																				

ar As from 21st year					Free	Free
20th year					Free	Free
19th year					Free	Free
18th year					Free	Free
17th year					Free	Free
16th year					Free	Free
15th year					Free	Free
14th year					Free	Free
13th year					Free	Free
12th year					Free	Free
11th year					Free	Free
10th year					Free	Free
9th year					Free	Free
8th year					Free	Free
7th year					Free	Free
6th year					Free	Free
5th year					2.5%	3.6%
4th year					5.0%	7.1%
3rd year					7.5%	10.7%
2nd year					%0.01	14.2%
1st year 2					12.5%	17.8%
Note						
Category		Xq1	x		B5	B5
Base rate C					15.0%	21.3%
Description	3 Rice flour	- Imported by Japanese Government according to Article 30 of the Law for Subilization of Supply-Demand and Price of Staple Food (Law Wo 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by sellerto and purchaser from Japanese Government according to Article 31 of The Law, imported with certification of Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law	- Other	4 Other	- Rye flour	- Other
Tariffline		110290.310	110290.390		110290.410	110290.490

20th year							TRQ
19th year 20							TRQ
18th year 15							TRQ
17th year 18							TRQ
16th year 17							TRQ
15th year							TRQ
14th year							TRQ
13th year 1							TRQ
12th year							TRQ
11th year							TRQ
10th year							TRQ
9th year							TRQ
8th year							TRQ
7th year							TRQ
6th year							TRQ
5th year							TRQ
4th year							TRQ
3rd year							TRQ
2nd year							TRQ
1st year							TRQ
Note							TRQ-4
Category					Xq1		TRQ
Base rate Category						25.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	Cereal groats, meal and pellets	Groats and meal	Of wheat	- Imported by Japanese Government according to Article 2 of the Law Stabilization of Supply-Demand and Pree of Stapilization of Supply-Demand and Pree of Stapilization of Supply-Demand and Pree of Stapile Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint applicant on by seller to and purchaser from Japanese Government according to Article 3 of the Law of Agriculture, Foresty and Fisheries according to the exhibited order concerning wheat and others provided by the cabiner order provided in roolumn 3 of paragraph 1 of Article 45 of the Law	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariffline			103.11	110311.010			

		_
As from 21st year		Free
20th year		Free
19th year		Free
18th year		Free
17th year		Free
16th year		Free
15th year		Free
14th year		Free
13th year		Free
12th year		Free
11th year		Free
10th year		Free
9th year		Free
8th year		Free
7th year		2.7%
6th year		5.3%
5th year		8.0%
4th year		10.7%
3rd year		13.3%
2nd year		16.0%
1st year		18.6%
Note	The originating goods classified under this trainf line belong to the subheading the subheading the subheading the subheading the commitment originating goods classified under the tariff line trainfill in the subheading the subheading the subheading the subheading the subheading the subheading subheading the subheading subheading the subheading	
Base rate Category	×	B7
Base rate		21.3%
Description		orn)
I	- Other	Of maize (corn)
Tariffline	10311.090	10313.000
Tari	1103	1103

As from 21st year				
20th year				
19th year				
18th year				
17th year				
16th year				
15th year				
14th year				
13th year				
12th year				
11th year				
10th year				
9th year				
8th year				
7th year				
6th year				
5th year				
4th year				
3rd year				
2nd year				
1st year				
Note				
Category				Xq1
Base rate			77.00	
Description	Of other cereals	1 Ofbarley	encoding to Arbaneses Government according to Artiset 4.2 of the Law for Subhirization of Supply-Demand and Prince of Staple Good (Law No. 1.1 so 1944), imported to be purchased and soldy Japuese Government in response to a joint application by selfer to and purchaser from Japuese Government according to the Artiset 4.3 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the eabilier offer a proceeding to the eabilier offer according to the eabilier offer openering wheat and others provided in column 3 of panagraph 1 of Article 44, which is a supplier of the Law of t	For the tariff rate quota in Japan's Schedule to the WTO Agreement
Tariffline	1103.19		110319.110	
	Description Base rate Category Note 1st year 2nd year 3rd year 3rd year 5th year 6th year 7th year 1th year 1th year 11th year 12th year 15th year 16th year 16th year 15th year	incl Description Base rate Category Note 1st year 2nd year 4th year 7th year 7th year 9th year 10th year 11th year 12th year 15th year 16th year 17th year 18th year 19th year 10th year <td>ne Description Base rate Category Note 1st year 4th year 7th year 7th year 9th year 1th year 1th year 15th year</td> <td>Order-creatist Category Note C</td>	ne Description Base rate Category Note 1st year 4th year 7th year 7th year 9th year 1th year 1th year 15th year	Order-creatist Category Note C

As from 21st year	TRQ	
20th year	TRQ	
19th year	TRQ	
18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-7	The originating goods classified under this tariff line belong to the subheading the su
Category	TRQ	×
Base rate Category	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	Other	- Other
Tariffline		110319.190
	-	

19th year 20th year As from 21st year			
18th year 19			
17th year			
16th year			
15th year			
13th year 14th year			
12th year			
11th year			
10th year			
9th year			
8th year			
7th year			
6th year			
5th year			
4th year			
3rd year			
2nd year			
1st year			
Note			L
Base rate Category			Xq1
Base rate		fit the distribution of th	
Description	2 Oftriticale	- Imported by Japanese Government according to Article 4.2 of the Law for Stabilization of Supply Denand and Proc of Stabile Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 for comment according to the calculated with certification of Minister of Agriculture, Forestry and Falseries according to the eabilite code by the eabilet order concerning wheat and others provided by the eabilet order cohemn 3 of panagraph 1 of Article 45 of the Law of the Law of the purchaser cohemn 3 of panagraph 1 of Article 45 of the Law	For the tariff rate quota in Japan's
Fariffline		10319.210	

As from 21st year	TRQ	
20th year	TRQ	
19th year	TRQ	
18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-4	The originating goods classified under this tariff line belong to the subheading makes a relevant tariff commitment originating goods classified under the tariff line tariff
Base rate Category	TRQ	×
Base rate	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	Other	- Other
Tariffline		110319.290

As from 21st year	Free				Free
20th year	Free		1		Free
19th year	Free				Free
18th year	Free				Free
17th year	Free				Free
16th year	Free				Free
15th year	Free				Free
14th year	Free				Free
13th year	Free				Free
12th year	Free				Free
11th year	Free				Free
10th year	Free				Free
9th year	Free				Free
8th year	Free				Free
7th year	Free				Free
6th year	Free				Free
5th year	2.0%				2.8%
4th year	4.0%				%L'S
3rd year	%0'9				8.5%
2nd year	8.0%				11.3%
1st year	10.0%				14.2%
Note					
Category	B5		Xq1	×	BS
Base rate Category	12.0%				17.0%
Description	3 Ofoats	4 Ofrice	- Imported by Japanese Government according to Article 30 of the Law for Subhization of Supply-Demand and Price of Staple Food (Law No. 113 of 1944), imported to be purchased and 1944), imported to be purchased and 1944, imported to be purchased and 1944, imported to be purchased in tespones to a joint application by selfer to and purchaser from Japanese Government according to Article 31 of Othe Law, imported with certification of Minaster of Agriculture, Forestry and Febrics a according to the eximine order concerning rice and others provided by the cabinet order concerning rice and others provided by the cabinet order concerning rice and others provided by the Law (and Law Law and Law	- Other	5 Other
Tariffline	110319,400		110319.510	110319.590	110319.300

													-	-							=		
Fariffline	Description	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year 13th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year 20th year	As from 21st year
103.20	Pellets																						
	1 Of wheat																						
10320.110	- Imported by Japanese Government according to Article 42 of the Law for Subilization of Supply-Demand and Price (Staple Food (Law No. 13 of 1994), imported to be partehased 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 Munister of order provided by the cabiner order provided in column 3 of paragraph 1 of Article 45 of the Law	9																					
1	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Xq1																					

As from 21st year	TRQ	
20th year	TRQ	
19th year	TRQ	
18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-4	The originating goods classified under this tariff line belong to the subheading the subheading the subheading the subheading the subheading goods classified under the tariff line tariff
Category	TRQ	×
Base rate Category	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	- Other	- Other
Tariffline		110320.190

As from 21st year	Free		Free			
20th year	Free		Free			
19th year	Free		Free			
18th year	Free		Free			
17th year 18th year	Free		Free			
16th year	Free		Free			
15th year	Free		Free			
11th year 12th year 13th year 14th year 15th year	Free		Free			
13th year	Free		Free			
12th year	Free		Free			
11th year	Free		Free			
9th year 10th year	Free		Free			
9th year	Free		Free			
8th year	Free		Free			
7th year	1.5%		2.7%			
6th year	3.0%		%8'5			
5th year	4.5%		%0.8			
4th year	%0'9		10.7%			
3rd year	%5°L		13.3%			
2nd year	%0'6		%0'91			
1st year	%5'01		%9'81			
Note						
Base rate Category	B7		B7		lbX	Х
Base rate	12.0%		21.3%			
Description	2 Of oats	3 Of maize (corn) or rice	(1) Of maize (com)	(2) Ofrice	- Imported by Japanese Government according to Article 30 of the Law for Subilization of Supply-Demand and Price of Staple Food (LLw No. 113 of 1994), imported to be purchased and 1994), imported to be purchased and sold by Japanese Government according to Article 31 of The Law, imported with certification of Minister of Government according to the calification of Minister of Government according to the calification of Minister of Agriculture, Forestry and Febrics accomerning rice and others provided by the cabinet order concerning rice and others provided by the cabinet order concerning rice and others provided by the cabinet order concerning rice and others provided by the cabinet order Law in Standard	- Other
Tariffline	110320.200		110320.310		110320.350	110320.390

Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year 12th year 13th year 15th year	12th year	13th year	14th year	15th year	16th year	17th year 18th year 20th year	18th year	19th year	20th year	As from 21st year
	4 Of barley																								
110320.410	- Imported by Japanese Government according to Article 4.2 of the Law Roe Subilization of Supply-Demand and Price of Staple Food (Law Wo 11 30 f 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 4.3 of The Law or imported with certification of Minister of Agriculture, Foresty and Eisheries according to the eshinet order concerning when and others provided by the cubiner order provided in column 3 of paragraph 1 of Article 4.5 of the Law	2																							
	- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						

As from 21st year	TRQ	
20th year	TRQ	
19th year	TRQ	
18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-7	The originating goods classified under this tariff line belong to the subheading
Category	TRQ	×
Base rate Category	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	- Other	- Other
Tariffline		110320.490
	-	

As from 21st year					TRQ
20th year					TRQ
19th year					TRQ
18th year					TRQ
17th year					TRQ
16th year					TRQ
15th year					TRQ
14th year					TRQ
13th year					TRQ
12th year					TRQ
11th year					TRQ
10th year					TRQ
9th year					TRQ
8th year					TRQ
7th year					TRQ
6th year					TRQ
5th year					TRQ
4th year					TRQ
3rd year					TRQ
2nd year					TRQ
1st year					TRQ
Note					TRQ-4
Category			Xq1		TRQ
Base rate Category				%0'07	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	5 Of triticale	- Imported by Japanese Government according to Article 2-0 file Law Fore Stabilization of Stapily-Demand and Price Stabilization of Stapily-Demand and Price of Stapils Food (Law No. 113 of 1994), imported to be purchased and solid by imported to be purchased and solid by Japanese Government in response to a joint applicant by seller to and purchaser from Japanese Government according to Afficiely 2-3 of the Law or imported with certification of Minister of Agrenium; e Foresty and Fisheries according to the cabinet order concerning when and others provided in column 3 of paragraph 1 of Article 45% file Law	 For the tariff rate quota in Japan's Schedule to the WTO Agreement 	Other	
Tariffline		110320.510			

As from 21st year		Free			Free
20th year		Free			Free
19th year		Free			Free
18th year		Free			Free
17th year		Free			Free
16th year		Free			Free
15th year		Free			Free
14th year		Free			Free
13th year		Free			Free
12th year		Free			Free
11th year		Free			Free
10th year		Free			Free
9th year		Free			Free
8th year		Free			Free
7th year		2.1%			Free
6th year		4.3%			Free
5th year		6.4%			2.0%
4th year		8.5%			4.0%
3rd year		10.6%			%0.9
2nd year		12.8%			8.0%
1st year		14.9%			10.0%
Note	The originating goods classified under this belong to the subheading the subheading the originating goods classified under the tariff line tariff in the tariff in the tariff in the subheading to the subheading the subheadi				
Base rate Category	×	B7			BS
Base rate		17.0%			12.0%
Description	- Other	6 Other	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground	Rolled or flaked grains	Of oats
Tariffline	110320.590	110320.600	11.04		110412.000

As from 21st year	TRQ	
20th year	TRQ	
19th year	TRQ	
18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-4	The originating goods classified under this tariff line belong to the subheading to the subheading to the subheading to the subheading the subheading to the subheading to the subheading the subheading to the subheading the subheading the subheading the commitment commitment traiff is subheading goods goods classified under the traiff line traiff line.
Category	TRQ	×
Base rate Category	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	- Other	- Other
Tariffline		110419.119

Tariffline		110419.121
Description	[2] Of triticale	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of and sold by Japanese Government arceptome 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 conventing wheat and order sprovided in column 3 of puragraph 1 of Article 45 of the Law or price of the puragraph 1 of Article 45 of the
Base rate Category		of of of sint net
Note		
1st year		
2nd year		
3rd year		
4th year		
5th year		
6th year		
7th year		
8th year 91		
9th year 101		
10th year 11th year		
h year 121		
12th year 13t		
13th year 14th year 15th year		
year 15th		
year 16th year		
ear 17th year		
ar 18th year		
ear 19th year		
ar 20th year		
ar As from 21st		
11st		

As from 21st year			TRQ	
20th year			TRQ	
19th year			TRQ	
18th year			TRQ	
17th year			TRQ	
16th year			TRQ	
15th year			TRQ	
14th year			TRQ	
13th year			TRQ	
12th year			TRQ	
11th year			TRQ	
10th year			TRQ	
9th year			TRQ	
8th year			TRQ	
7th year			TRQ	
6th year			TRQ	
5th year			TRQ	
4th year			TRQ	
3rd year			TRQ	
2nd year			TRQ	
1st year			TRQ	
Note			TRQ-4	The originating goods classified under this tariff line belong to the subheading to the subheading to the subheading to the subheading makes a relevant tariff commitment on the originating goods goods classified under the under the tariff line
Category	Xq1		TRQ	×
Base rate Category		20.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other		- Other
Tariffline		1		110419.129

As from 21st year	Ē	Free		
20th year As		Free		
19th year 2		Free		
18th year		Free		
17th year		Free		
16th year		Free		
15th year		Free		
14th year	i.	Free		
13th year		ээл		
12th year	É	Free		
11th year	Ē	Free		
10th year	į	Free		
9th year	į.	Free		
8th year	É	Free		
7th year	į	Free		
6th year	<u> </u>	Free		
5th year	ò	3.0%		
4th year	è	7.1%		
3rd year	or or	10.7%		
2nd year	90	14.2%		
1st year	è	17.8%		
Note				
Category	à	8	Xql	×
Base rate Category	òcia	21.3%	, in e	
Description	2 Of maize (corn) or rice	(1) Of marze (corn) (2) Of rice	Controled by Japanese Government according to Article 30 of the Law for Subilization of Supply, Demand and Price of Supply, Demand and Price of Supple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by selfer to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of A Agriculture, Forestry and Fisheries according to the cabinet order concerning for and others provided by the cabinet order provided in column 3 of provided in column 3 of Law	- Other
Tariffline	910	10419.210	1041 9.250	110419.290

				TRQ
				TRQ
				TRQ-7
		Xq1		TRQ
			20.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
3 Ofbarley	- Imported by Japanese Government according to Artifice 42 of the Law for Subilization of Supply-Demund and Price of Staple Food (Law Wo. 113 of 1944), imported to be purchased and 1944), imported to be purchased and 1944), imported to be purchased and 1944, imported to be purchased in response to a joint application by selder to and purchaser from Japanese Government according to her extringing the Artification of Immission of Agriculture, Forestry and Fisheries according to the schiner order concerning wheat and others provided by the eabiner order provided in ecolumn 3 of paragraph 1 of Article 45 of the Law	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
	110419410			
	3 Orbatey		3 Orbantey - Imported by Japanese Government a economic ported 2 of the Law for Subilization of Supply-Demand and Price of Staple Tool (Law No. 13 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 ortification of Minister of Agricultue, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law or imported in column 3 of paragraph 1 of Article 45 of the Law or the traff trate quota in Japan's Schedule to the WTO Agreement	3 Orbantey - Imported by Japanese Government according to Article 2 of the Law for Subilization of Supply-Demand and Price of Staple Tool (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 of Agric alture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in ochum 3 of panagraph 1 of Article 45 of the Law Schedule to the WTO Agreenent - Other

				_			_
	As from 21st year			Free		Free	Free
Description Brown the Linds of the Company (1964) 1. Support Conjugation (1964) 1. Support Conju	20th year			Free		Free	Free
Description Brace and Catagory Nice Catagory Nice Catagory Nice Lates and Catagory Nice Catagory Nic	19th year			Free		Free	Free
Description Biase rule Chatgory Note Category Note Categor	18th year			Free		Free	Free
Description Base rise Category Note Category	17th year			Free		Free	Free
Description Base rule Category Note Category Note Category Note Category Note Category Note Category Note Category Categ	16th year			Free		Free	Free
Description Base rate Category Note I sayer: 2nd year 3rd year (shy year conjugation)				Free		Free	Free
Description Biase rate Casegory Note 1 st year 2nd year 3 f year 4ft year 5ft year 6ft year 6	14th year			Free		Free	Free
Description Description Brase rate Category Note 1 sty year 2nd year 3rd year 3rd year 6 thy year 7 they ago a continuence of the series of th				Free		Free	Free
Description				Free		Free	Free
- Other - Othe	11th year			Free		Free	Free
Description Base rate Category Note Ist year 2nd year 3rd year 6th year 5th year 6th year 7th year 8th year 5th year 7th year 8th year 5th year 7th year 8th year 5th year 1 The commitment commitment on the vorked gains (for example, halled, so of makes a relevant traff line originating goods classified and shoked). Other worked gains (for example, halled, so of the configuration of t	10th year			1.1%		Free	Free
Description Base rate Category Note 1st year 2nd year 3rd year 5th year 6th year 7th year 2nd year 3rd year 7th year 7th year 6th year 7th year 6th year 7th year 6th year 7th year 7th year 6th year 7th year 7th year 6th year 7th year 6th year 7th year 1104.19, in which she worked gams (for example, hulled, 20th year) 6th year 6th year 11040410, in which year led w	9th year			2.2%		Free	Free
Description Base rate Category Note 1st year 2nd year 3rd year 5th year 6th year 9th year 9th year 6th year 9th year	8th year			3.3%		Free	Free
Description Base rate Category Note Ist year 2nd year 3td year 4th year 5th year	7th year			4.4%		2.0%	Free
Description Base rate Category Note 1st year 2nd year 4th year	6th year			5.5%		4.1%	Free
Description Base rate Category Note 1st year 2nd year 3rd year	5th year			6.5%		6.1%	3.0%
Description Base rate Category Note 1st year 2nd year	4th year			7.6%		8.1%	%0'9
Description Base rate Category Note 1st year originating goods classified and ratif line belong to the subheading 104.19, in which sham makes a makes	3rd year			8.7%		10.1%	%0.6
Description Base rate Category Note originating goods goods classified and till interpreted in the subflowing the subfloweding spoods of the originating goods characteristics and the conjunction of maize (or example, hulled, pearled, sliced or kibbled) Of onis Of maize (corn) 1, Intended for use in the manufacture 16,2% B10 2, Other 1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	2nd year			%8.6		12.2%	12.0%
Description Base rate Category - Other Other worked ganits (for example, hulled, pearled, sliced or kibbled) Off maize (corn) I Intended for use in the manufacture 16.2% B7 of cornhakes	1st year			10.9%		14.2%	15.0%
Description Base rate - Other Other worked ganise (for example, hulled, pearled, sliced or kibbled) Of outs Of maize (corn) I Intended for use in the manufacture 16.2% of corntlakes 2 Other 2 Other 18.0%	Note	The goods classified under this and the traiff line belong to the belong to the sub-training to the sub-training to the sub-training to the sub-training on the criginating goods classified under the traiff line under the traiff line.					
Description Base rate - Other Other worked ganise (for example, hulled, pearled, sliced or kibbled) Of outs Of maize (corn) I Intended for use in the manufacture 16.2% of corntlakes 2 Other 2 Other 18.0%	Category	×		B10		B7	BS
Other w Pearled, Or Or C	Base rate			12.0%		16.2%	18.0%
Tariffline 110419.490 110422.000 1104.23 110423.010	Description	- Other	Other worked grains (for example, hulled, pearled, sliced or kibbled)	Of oats	Of maize (corn)	1 Intended for use in the manufacture of cornflakes	2 Other
	Tariffline	110419.490		110422.000	1104.23	110423.010	110423.090

1st year 2nd year 3rd year 4th year 5th year 7th year 8th y	2nd year 3rd year 4th year 7th year 7th year 9th year 10th year 11th year 12th year 13th year 14th year 15th year	2nd year 3rd year (6th year (7th year 8th year 10th year 11th year 12th year 15th year 16th year	2nd year 4th year 5th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year 15th year 17th year 1	2nd year 3td year 4th year 7th year 7th year 1th year 11th year 12th year 13th year 15th	2nd year 3rd year 6th year 7th year 9th year 10th year 11th year 12th year 15th year 17th year 1
2nd year 3rd year 4th year 5th year 6th year 7th year	2nd year 3rd year 4th year 7th year 7th year 9th year 10th year 11th year 12th year 13th year 14th year 15th year	2nd year 3rd year (6th year (7th year 8th year 10th year 11th year 12th year 15th year 16th year	2nd year 4th year 5th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year 15th year 17th year 1	2nd year 3td year 4th year 7th year 7th year 1th year 11th year 12th year 13th year 15th	2d yar
4th year 5th year 6th year 7th year	4th year 5th year 6th year 7th year 8th year 10th year 11th year 12th year 15th year 1	4th year 5th year 7th year 2th year 10th year 11th year 12th year 15th year 16th year	4th year 5th year 6th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year 15th year 15th year 17th year 17th year 17th year 15th year 1	4th year 5th year 7th year 8th year 10th year 11th year 12th year 12th year 15th year 18th year	4th year 6th year 7th year 9th year 11th year 12th year 13th year 15th year 16th year 16th year 10th year 20th year 20th year 3th year 20th year 20th year 3th year 20th year 3th year 20th year 3th year
Sth year 6th year 7th year	5th year 6th year 7th year 8th year 10th year 11th year 12th year 14th year 15th year	Sth year 6th year 2th year 10th year 11th year 12th year 15th year 16th year	5th year 7th year 8th year 10th year 11th year 12th year 15th year 16th year 17th year	5th year 7th year 8th year 10th year 11th year 12th year 15th year 15th year 16th year 17th year 18th year	Sth year Oth year 11th year 12th year 15th year 15th year 16th year 17th year 18th year 19th year 20th year
6th year 7th year	6th year 7th year 11th year 11th year 15th year	6th year 7th year 8th year 10th year 11th year 12th year 15th year 16th year	6th year 7th year 9th year 10th year 11th year 12th year 15th year 16th year 17th year	6th year 7th year 8th year 10th year 11th year 13th year 15th year 16th year 17th year 18th year	6th year 7th year 9th year 11th year 12th year 15th year 15th year 17th year 19th year 20th year
7th уеат	7th year 8th year 10th year 11th year 12th year 15th year	7th year 8th year 10th year 12th year 13th year 14th year 15th year 16th year	7th year 8th year 10th year 11th year 13th year 16th year 17th year	7th year 8th year 10th year 11th year 12th year 13th year 16th year 17th year 18th year	7th year 8th year 10th year 12th year 13th year 16th year 17th year 19th year 20th year
	8th year 10th year 11th year 12th year 14th year 15th year	8th year 10th year 12th year 14th year 16th year	8th year 10th year 11th year 15th year 15th year 17th year	8th year 10th year 11th year 13th year 14th year 16th year 17th year 18th year	8th year 10th year 12th year 13th year 11th year 19th year 10th year 10th year 10th year 10th year 20th year <td< td=""></td<>
	9th year 10th year 12th year 13th year 15th ye	9th year 10th year 11th year 12th year 15th year 16th year 16th year	9th year 10th year 11th year 12th year 13th year 15th year 10th year 17th year 17th year 17th year 15th year 15th year 17th ye	9th year 10th year 11th year 12th year 15th year 15th year 17th year 18th ye	9th year 10th year 12th year 13th year 14th year 16th year 17th year 19th year 20th year
	11th year 12th year 15th y	11th year 12th year 15th year 16th year 16th year	11th year 12th year 13th year 15th year 17th y	11th year 12th year 13th year 15th year 17th year 18th y	11th year 12th year 13th year 15th year 17th year 18th year 20th
	12th year 15th year 15th year	12th year 15th year 16th year 16th year	12th year 13th year 14th year 15th year 16th year 17th year	12th year 13th year 15th year 10th year 17th year 18th year	12th year 13th year 14th year 15th year 16th year 17th year 19th year 20th year 20th year
10th year	13th year 15th year 15th year	13th year 14th year 15th year 16th year	13th year 15th year 17th year 17th year 17th year 17th year 15th year 17th y	13th year 15th year 10th year 17th year 18th year	13th year 15th year 16th year 17th year 19th year 20th year
10th year 11th year	15th year	15th year 16th year	15th year 17th year	15th year 16th year 17th year 18th year	15th year 16th year 17th year 18th year 20th year
10th year 12th year 13th year		16th year	16th year 17th year	16th year 17th year 18th year	16th year 17th year 19th year 20th year
10th year 11th year 12th year 13th year 14th year	-		17th year	17th year 18th year	17th year 18th year 20th year
10th year 11th year 12th year 13th year 15th year 15th year 15th year 19th	18th year 19th year	19th year			

As from 21st year	TRQ	
20th year	TRQ	
19th year	TRQ	
18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-4	The originating goods classified under this tariff line belong to the subheading makes a relevant tariff commitment originating goods classified under the tariff line tariff
Base rate Category	TRQ	×
Base rate	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	- Other	- Other
Tariffline		110429.119

As from 21st year			
20th year			
19th year			
18th year			
17th year			
16th year			
15th year			
14th year			
13th year			
12th year			
11th year			
10th year			
9th year			
8th year			
7th year			
6th year			
5th year			
4th year			
3rd year			
2nd year			
1st year			
Note			
Category			Xq1
Base rate Category			
Description	[2] Of triticale	Covenment according to Article Govenment according to Article Govenment according to Article Govenment according to Article Supple, Demand and Price of Supple, Demand and Price of Supple, Demand and Price of Supple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in responses to a joint application by self-fit or and purchaser from Japanese Government from Japanese Government according to Article Government from Japanese Government goverding to the cabinet order provided by Catricle 45 of the Law	For the tariff rate quota in Japan's Schedule to the WTO
Tariffline		110429.121	

As from 21st year	TRQ	
20th year	TRQ	
19th year	TRQ	
18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-4	The originating goods classified under this tariff line belong to the subheading to the subheading to the subheading to the subheading the subheading to the subheading to the subheading the subheading to the subheading the subheadi
Category	TRQ	×
Base rate Category	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	Other	- Other
Tariffline		110429.129

	_		_
As from 21st year			
20th year			
19th year			
18th year 19th year 20th year			
17th year			
16th year			
15th year			
13th year 14th year 15th year 17th year			
13th year			
12th year			
10th year 11th year 12th year			
10th year			
9th year			
8th year			
7th year			
6th year			
5th year			
4th year			
3rd year			
2nd year			
1st year			
Note			
Base rate Category		Xq1	Х
Base rate			
Description	2 Ofrice	- Imported by Japanese Government aconding to Arieles 3 of the Law for Subhization of Supply-Demand and Price of Staple Food (Law No. 113 of 1944), imported to be purchased and sold by Japanese Government in response to a joint application by selfer to and purchaser from Japanese Government acconding to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cand others provided by the cabinet order concerning rice and others provided by the cabinet order provided in solutions of Agriculture and others provided in collum 3 of paragraph 1 of Article 34	- Other
Tariffline		110429.250	110429 290
			_

As from 21st year			
16th year 17th year 18th year 19th year 20th year			
18th year			
17th year			
16th year			
9th year 10th year 11th year 12th year 13th year 14th year 15th year			
14th year			
13th year			
12th year			
11th year			
10th year			
9th year			
8th year			
7th year			
6th year			
5th year			
4th year			
3rd year			
2nd year			
1st year			
Note			
Category			Xq1
Base rate Category			
Description	3 Of barley	- Imported by Japanese Government according to Article 42 of the Law for Subhiltation 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 aloin 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 Fetheries according to the claim of other standard or the Law or imported with certification of Minister of Agriculture, Forestry and Fetheries according to the calainet order concerning wheat and others provided by the cabinet order provided in a column 3 of paragraph 1 of Article 45 of the Law	For the tariff rate quota in Japan's Schedule to the WTO Agreement
Tariffline		110429.410	

As from 21st year	TRQ	
20th year	TRQ	
19th year	TRQ	
18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-7	The originating goods classified under this tariff line belong to the subheading to the subheading to the subheading to the subheading the subheading to the subheading to the subheading to the subheading the subheading to the subheading the subhe
Base rate Category	TRQ	×
Base rate	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description	Other	- Other
Tariffline		110429.490

year 15th year 16th year 17th year 18th year 19th year 20th year As from 21st		x Free Free Free Free	% 8.5% 8.5% 8.5% 8.5%			x Free Free Free Free	Free Free Free Free Free Free	Free Free Free Free Free	Free Free Free Free Free Free Free Free	Free Free Free Free Free Free Free Free	Free Free Free Free Free Free Free Free	Free Free Free Free Free Free Free Free Free Free Free Free 7.5% 7.5% 7.5% 7.5%	Free Free Free Free Free Free Free Free Free Free Free Free 7.5% 7.5% 7.5% 7.5% Free Free Free Free	Free Free Free Free Free Free Free Free Free Free Free Free 7.5% 7.5% 7.5% 7.5% Free Free Free Free	Free Free Free Free Free Free Free Free Free Free Free Free 7.5% 7.5% 7.5% 7.5% Free Free Free Free	Free Free Free Free Free Free Free Free Free Free Free Free 7.5% 7.5% 7.5% 7.5% Free Free Free Free Free Free Free Free Free Free Free Free
13th year 14th year		Free Free	8.5% 8.5%		Free Free		Free Free									
12th year 13t		Free	8 %5.8		Free		Free									
year 11th year		æ Free	% 8.5%		æ Free		æ Free									
9th year 10th year		Free Free	10.0% 9.3%		Free Free		Free Free									
8th year 9th		Free	10.8%		Free		Free									
7th year		Free	11.6%		2.5%	Free			4.9%	4.9%	4.9%	4.9%	4.9% 10.2% Free	4.9% 10.2% Free	4.9% 10.2% Free	4.9% 10.2% Free Free
6th year		Free	12.4%		5.0%	Free	_		6.2%	6.2%	6.2%	6.2%	6.2% 10.9% Free	6.2% 10.9% Free	6.2% 10.9% Free	6.2% 10.9% Free Free
5th year		2.8%	13.1%		7.5%	3.3%			7.4%	7.4%	7.4%					
r 4th year		5.7%	13.9%		10.0%	6.7%			8.7%							
ar 3rd year		8.5%	14.7%		12.5%	10.0%			%6.6							
ar 2nd year		% 11.3%	% 15.5%		% 15.0%	13.3%			6 11.1%							
Note 1st year		14.2%	16.2%		17.5%	16.7%			12.4%	12.49	12.49	12.4%	12.4%	12.4%	12.4%	12.4% 14.3% 17.8% 12.5%
Category		BS	RS		B7	BS			B10	B10	B10	B10 RS	BS 88	B10 R5 B3	B B B B	BS 88 88 88
Base rate (17.0%	17.0%		20.0%	20.0%			13.6%							
Description	4 Other	- Of buckwheat	Germ of cereals, whole, rolled, flaked or ground	Flour, meal, powder, flakes, granules and pellets of potatoes	Flour, meal and powder	Flakes, granules and pellets		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	Flour, meal and powder of the dried legaminous vegetables of heading 07.13 of sago or of froots or unbers of heading 07.14 or of the products of Chapter (Chapter Of Optice dried legaminous vegetables of heading 07.13	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or the nubers of heading 07.14 or of the products of Chapter 8. Of the dried leguminous vegetables of heading 07.14 Of sago or of roots or tubers of heading 07.14	Flour, meal and powder of the dried leguminous vegrathles of heading 07.13, of sago or of roots or there of the products of Chapter 8 Of the dried leguminous vegetables of heading 07.13 Of sago or of roots or tubers of heading 07.14 - Of manico	Flour, meal and powder of the dried leguminous vegrathes of heading 07.13, of sago or of roots or these of heading 07.14 or of the products of Chapter 8 Of the dried leguminous vegetables of heading 07.13 Of sago or of roots or tubers of heading 07.14 - Of manio:	Flour, meal and powder of the dried leguminous vegratables of heading 07.13, of sago or of roos or theore of theading 07.14 or of the products of Chapter 8 of the dried leguminous vegetables of heading 07.14 of ried leguminous vegetables of heading 07.14 of the office of of the office of the off	Flour, meal and powder of the dried leguminous vegratables of heading 07.13, of sago or of roots or theore of theading 07.14 or of the products of Chapter 8 Of the dried leguminous vegetables of heading 07.14 Of sago or of roots or tubers of heading 07.14 - Of manice - Other Of the products of Chapter 8 Of the products of Chapter 8	Flour, meal and powder of the dried leguminous vegratables of heading 07.13, of sago or of roots or there or of the products of Chapter 8 Of the dried leguminous vegetables of heading 07.14 or of the products of heading 07.14 or of the products of heading 07.14 or of manice - Of manice - Other Of the products of Chapter 8 - Other Of the products of Chapter 8 - Flour, meal and powder of bananas	Flour, meal and powder of the dried leguminous vegratables of heading 07.13, of sago or of roots or there or of the products of Chapter 8 Of the dried leguminous vegetables of heading 07.14 Of sago or of roots or tubers of heading 07.14 - Of manico Other Of the products of Chapter 8 - Flour, meal and powder of bananas - Other
Tariffline		10429.310	10430.000	11.05 F	10510.000	10520.000			0.000		0.000	0.000	0.000	0.000	0.000	0.000

Tariffline	Description Malt, whether or not roasted	Base rate Category	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year 1	11th year 12	12th year 1.	13th year 14	14th year 15	15th year 16th	16th year 17t	17th year 18ti	18th year 19t	19th year 20th	20th year As	As from 21st year
1107.10	Not roasted																								
	- For the quantity within the limits of a tariff quota sipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The rariff quota shall be calculated on the basis of the quantity of prospective domestic damand in the coming fiscal year (Appl-Marcil) with deduction of the quantity of prospective domests production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota")	5- n - >- 32																							
110710.011	Fumigated with peat		ζФХ																						
110710.021	Other		ZpX																						
	- Other																								
610/01/011	Fumigated with peat	21.30 yen/kg	B10	1	19.36 yen/kg	17.43 yen/kg	19.36 yen/kg 17.43 yen/kg 15.49 yen/kg 13.55 yen/kg 11.62 yen/kg 9.68 yen/kg	13.55 yen/kg 1	1.62 yen/kg 5		7.75 yen/kg 5.	5.81 yen/kg 3.87 yen/kg	-	1.94 yen/kg	Free	Free	Free	Free	Free F	Free F	Free F	Free 1	Free F	Free	Free
110710.029	Other	21.30 yen/kg	TRQ	TRQ-10	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ T	TRQ T	TRQ T	TRQ	TRQ T	TRQ	TRQ
1107.20	Roasted																								
110720.010	- For "the Pooled Quota"		z _b x																						
110720.020	- Other	21.30 ven/kg TRO	TRO	TRO-10	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO	TRO T	TRO	TRO	TRO	TRO

												ľ		ľ										
Tariffline	Description	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	11th year 12th year 13th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
11.08	Starches; inulin																							
	Starches																							
1108.11	Wheat starch																							
10811.010	- Imported by Japanese Government according to Article 4.2 of the Law free Subhization of Supply-Demand and Price of Supple frood (Law Vol. 11 30 f1994), imported to be purchased and sold by Japanese Coorenment in response to a joint application by seller to and purchaser from Japanese Government according to Article 4.3 of the Law or imported with certification of Minister of Agriculture, Potestry and Esberies according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 5 of paragraph I of Article 4.5 of the Law	17 Kee																						
	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Xq1																						

As from 21st year	TRQ	
20th year As	TRQ	
19th year 20t	TRQ 1	
ır 18th year	TRQ	
17th year	TRQ	
16th year	TRQ	
15th year	TRQ	
14th year	TRQ	
13th year	TRQ	
12th year	TRQ	
11th year	TRQ	
10th year	TRQ	
9th year	TRQ	
8th year	TRQ	
7th year	TRQ	
6th year	TRQ	
5th year	TRQ	
4th year	TRQ	
3rd year	TRQ	
2nd year	TRQ	
1st year	TRQ	
Note	TRQ-4	The originating goods classified under this traif line belong to the subheading the makes a relevant tariff commitment originating goods classified under the tariff line traiff line
Category	TRQ	×
Base rate Category	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
Description		
	Other	- Other
Tariffline		110811090

As from 21st year		
20th year		
19th year		
18th year		
17th year		
16th year		
15th year		
14th year		
12th year 13th year		
11th year		
10th year		
9th year		
8th year		
7th year		
6th year		
5th year		
4th year		
3rd year		
2nd year		
1st year		
Note		
Category		
Base rate (
Description Bs	Maize (com) starch	un'if quotantity within the limits of a un'if quota spulaited by a cabinet order when is effective at the time of import when is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import of the criment in this heading to hadding 19.01 referred to assisted by a cabinet order ("the Pooled Quota of starch or similar articles"). Now: The annual tariff quota sipulated by a cabinet order ("the Pooled Quota of starch or similar articles") which shall not be less than 157,000 tons, includes atoms be less than 157,000 tons, includes atoms be less than 157,000 tons, includes atoms be less than 167,000 tons, includes atoms of subheading 1108 3.1,00 before a starches of subheading 1108 1.0,0 before a starches of subheading 1108 1.0,0 before and subheading 1108 2.0,0 before a dependent of subheading 1901.00-1-(2)-De,0) and (7) Food 1901.(2)-De,0).
Tariffline	1108.12	

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As from 21st year			TRQ					TRQ					TRQ
20th year			TRQ					TRQ					TRQ
19th year			TRQ					TRQ					TRQ
18th year			TRQ					TRQ					TRQ
17th year			TRQ					TRQ					TRQ
16th year			TRQ					TRQ					TRQ
15th year			TRQ					TRQ					TRQ
14th year			TRQ					TRQ					TRQ
13th year			TRQ					TRQ					TRQ
12th year			TRQ					TRQ					TRQ
11th year			TRQ					TRQ					TRQ
10th year			TRQ					TRQ					TRQ
9th year			TRQ					TRQ					TRQ
8th year			TRQ					TRQ					TRQ
7th year			TRQ					TRQ					TRQ
6th year			TRQ					TRQ					TRQ
5th year			TRQ					TRQ					TRQ
4th year			TRQ					TRQ					TRQ
3rd year			TRQ					TRQ					TRQ
2nd year			TRQ					TRQ					TRQ
1st year			TRQ					TRQ					TRQ
Note			TRQ-17, S					TRQ-17, S					TRQ-17, S
Category	Xq1	Xq1	TRQ			Xq1	Xq1	TRQ			Xq1	Xq1	TRQ
Base rate			119 yen/kg					119 yen/kg					119 yen/kg
Description	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	Other	- Other	Potato starch	- For "the Pooled Quota of starch or similar articles"	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	- Other	- Other	Manioc (cassava) starch	- For "the Pooled Quota of starch or similar articles"	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	Other	- Other
Tariffline	110812.010	110812.020	110812.090	1108.13		110813.010	110813.020	110813.090	1108.14		110814.010	110814.020	110814.090

ı																									
	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year 2	20th year	As from 21st year
	Other starches																								
	- Sago starch																								
	- For "the Pooled Quota of starch or similar articles"																								
	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xql																						
	Other		Xq1																						
	Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ									
i	- Other																								
i .	- For "the Pooled Quota of starch or similar articles"																								
i .	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xql																						
	Other		Xq1																						
i	- Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ									
	Inulin																								
- 8	- For "the Pooled Quota of starch or similar articles"		Xq1																						
	- Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ									
ä	110900.000 Wheat gluten, whether or not dried	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	%1.6	7.7%	5.8%	3.9%	1.9%	Free	Free	Free								

ear 18th year 19th year 20th year As from 21st					Free Free Free	Free Free Free				Free Free Free			Free Free Free
ar 17th year					Free	Free				Free			Free
r 16th year					Free	Free				Free			Free
15th year					Free	Free				Free			Free
14th year					Free	Free				Free			Free
13th year					Free	Free				Free			Free
12th year					Free	Free				Free			Free
11th year					Free	Free				Free			Free
10th year					56.09 yen/kg	56.09 yen/kg				56.09 yen/kg			Free
9th year					112.18 yen/kg	112.18 yen/kg				112.18 yen/kg			Free
8th year					168.27 yen/kg	168.27 yen/kg				168.27 yen/kg			Free
7th year					224.36 yen/kg	224.36 yen/kg				224.36 yen/kg			77.13 yen/kg
6th year					280.45 yen/kg	280.45 yen/kg				280.45 yen/kg			15425 yen/kg
5th year					336.55 yen/kg	336.55 yen/kg				336.55 yen/kg			231.38 yen/kg
4th year					392.64 yen/kg	392.64 yen/kg				392.64 yen/kg			308.50 yen/kg
3rd year	fodder				448.73 yen/kg	448.73 yen/kg				448.73 yen/kg			385.63 yen/kg
2nd year	ants; straw and				504.82 yen/kg	504.82 yen/kg				504.82 yen/kg			462.75 yen/kg
1st year	r medicinal pl.				560.91 yen/kg	560.91 yen/kg				560.91 yen/kg			539.88 yen/kg
Note	uit; industrial o												
Category	seeds and fr				B10	B10				B10			B7
Base rate Category	aneous grains,				617 yen/kg	617 yen/kg				617 yen/kg			617 yen/kg
Description	Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	paoS	- Other	- Inshell	Shelled, whether or not broken	Other	In shell	- Other	Other	Shelled, whether or not broken	- Other	Other
Tariffline		12.02	1202.30		120230.091	120230.099		1202.41		120241.099	1202.42		120242.099

_		_	_			_	_	_	_	_	_	_	
As from 21st year													
20th year													
19th year													
18th year													
17th year													
16th year													
15th year													
14th year													
13th year													
12th year													
11th year													
10th year													
9th year													
8th year													
7th year													
6th year													
5th year													
4th year													
3rd year													
2nd year													
1st year													
Note													
ategory				Xb	Xb		Х		Х		Х	Х	Xb
Base rate Category				1.50 yen/piece	40.0%								15.0%
Description	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or no ground; fruit stones and kernels and other vegotable products (richtding unroassted other vegotable products (richtding unroassted chorty votos of the variety (Chichinium inplus scattum) of a kind used primarily for human consumption, not elsewhere specified or included	Seaweeds and other algae	Fit for human consumption	1 Formed into rectangular (including square) papery sheets not more than 430 cm²/piece	2 Porphyra spp. and other seaweeds mixed with Porphyra spp. other than those specified in 1 above	3 Other	- Hijiki (Hizikia fusiformis)	- Wakame (Undaria pinnatifida)	Dried	Other	Preserved in normal temperature	Other	- Other
Tariffline	12.12		1212.21	121221.100	121221.200		121221.310		121221.321		121221.322	121221.329	121221.390
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Γ.					
As from 21st year					2,376.60 yen/kg
20th year					2,376.60 yen/kg
19th year					2,376.60 yen/kg
18th year					2,376.60 yen/kg
17th year					2,376.60 yen/kg
16th year					2,376.60 yen/kg
15th year					2,376.60 yen/kg
14th year					2,376.60 yen/kg
13th year					2,376.60 yen/kg
12th year					2,376.60 yen/kg
11th year					2,376.60 yen/kg
10th year					2,376.60 yen/kg
9th year					2,376.60 yen/kg
8th year					2,376.60 yen/kg
7th year					2,376.60 yen/kg
6th year					2,376.60 yen/kg
5th year					2,446.50 yen/kg
4th year					2,516.40 yen/kg
3rd year					2,586.30 yen/kg
2nd year					2,656.20 yen/kg
1st year					2,726.10 yen/kg
Note					
Category				Xq1	R15
Base rate Category					2,796 yen/kg
Description	Other	Other	1 Tubers of komyaku (Amorph ophalus), whether or not cut, dried or powdered	In the quantity (quota) within the limits of a tariff quota) within the time of fined frought schaladed by a cabinet or det which is effective at the time of fined under the conditions set out by relevant regulations which are effective at the time of fined to the properties of 267 ton (equivalent quantity to rade flour covered by the way sipalated by a cabinet order), and also in cookideration of the quantity of prospective domestic demand in the current fiscal years (demand in the current fiscal years) (prospective domestic demand in the current fiscal years) (prospective domestic production and international market situation and other relevant conditions	- Other
Tariffline		1212.99		121299.110	121299.190

Tariffline	Description	Base rate Category	ategory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 6	9th year	10th year	11th year 12	12th year 13	13th year 14	14th year 15t	15th year 16	16th year 17th	17th year 18	18th year 19	19th year 20t	20th year	As from 21st year
	Chapter 13 Lac; gums, resins and other vegetable saps and extracts	ps and extracts																							
13.02	Vegetable saps and extracts; pectic substances, pectinates and petentars and other mucilages and thickeners, whether or not modified, derived from vegetable products																								
	Vegetable saps and extracts																								
1302.19	Other																								
	1 Bases for beverage																								
130219.110	(1) Obtained from a single material of vegetable origin	10.0%	BS		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free Fr	Free	Free	Free	Free	Free
130219.120	(2) Other	16.5%	B7		14.4%	12.4%	10.3%	8.3%	6.2%	4.1%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free F1	Free	Free	Free	Free	Free
	Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included	roducts not elsa	where specif	Fied or included	p																				
14.01	Vegetable materials of a kind used primarily for plating (for example, banboos, ratuns, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)																								
1401.90	Other																								
140190.100	1 Rushes, Shichitoi (Cyperus tegetiformis) and Wanguru (Cyperus exaltatus)	8.5%	B5		7.1%	5.7%	4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F1	Free	Free	Free	Free	Free

Figure Properties Propert	ſ	_					ı					ı										
SECTION III. ANANOLIO WORLTCARLE FOR SANDHALLO ENVIETTIBLE CLANANOTE PRODUCCKY REGINARE AND THE CLANANOTE PRODUCCKY REGINA		As from 21st year					Free		Free						Free	Free	Free			Free	Free	Free
Particular Par		20th year					Free		Free						Free	Free	Free			Free	Free	Free
Pacception Pac		19th year					Free		Free						Free	Free	Free			Free	Free	Free
Exercise Discreption Bines in Category Six Discreption Six Discr		18th year					Free		Free						Free	Free	Free			Free	Free	Free
Signature Dissorting of the part Dissorting Control Dissorting C		17th year					Free		Free						Free	Free	Free			Free	Free	Free
Signature Discription Biase rise Catagoba Note 14 year Lisyand		16th year					Free		Free						Free	Free	Free			Free	Free	Free
SECTION III ANNIAGI ON VECETABLE FATS AND THEN CLEAVAGE PRODUCTS, RELYAGED FRODUCTS, RELYAGED FRODUCTS, RELYAGED FRODUCTS, RELYAGED FRODUCTS, RELYAGED FRODUCTS, RELYAGED FRODUCTS, RELYAGED FATS, ANNIAGI ON VECETABLE WAXNS Compare 15, animal or vegable waxes 1.00 years		15th year					Free		Free						Free	Free	Free			Free	Free	Free
Exercition Discription Biase rule Cirego Noise Lisyoral Siriyoral Lisyoral Siriyoral Cirego Noise Lisyoral Siriyoral Siriyoral Cirego Noise Lisyoral Siriyoral Cirego Noise Lisyoral Siriyoral Cirego Noise Lisyoral Siriyoral Cirego Noise Cirego Cire		14th year					Free		Free						Free	Free	Free			Free	Free	Free
Sign CTON III ANIMAL OR VACGTARLE ANIX AND OLIS AND THEIR CLARANGE PRODUCTS, PREPARED EDIRLE FATS, ANIMAL OR VEGETARLE WAXES Chapter 15 Animal or vegetable fine and oils and leter cleavage products, prepared cabble fine, amond or vegetable wases Page (in cleaning band and point)* The cleaning products, prepared cabble fine, amond or vegetable wases Page (in cleaning band and point)* The cleaning products, prepared cabble fine, amond or vegetable wases Page (in cleaning band and point)* The cleaning products, prepared cabble fine, amond or vegetable wases Page (in cleaning band and point)* The cleaning products, prepared cabble fine, amond or vegetable wases Page (in cleaning band and point)* The cleaning products, prepared cabble fine, amond or vegetable wases Page (in cleaning band and point)* The cleaning products or cleaned band of the manual value or cleaned by the near the cleaning products or cleaned by the cleaning products or cleaned by the near the cleaning products or cleaned by the cleaning products or cleaned by the near the cleaning products or cleaned by the cleaning products or cleaned by the near the clean the cleaned by the near the cleaned		13th year					Free		Free						Free	Free	Free			Free	Free	Free
SECTION III ANIMAL OR VIGGEAGUE FAIS AND OTLES AND THEIR CLIANAGE PRODUCTS; RETARRED EDIGLE FAIS. ANIMAL OR VIGGEAGUE for a and other decreage products, prepared either factoring products; prepared either factoring prepared either factoring products; prepared either factoring eit		12th year					Free		Free						Free	Free	Free			Free	Free	Free
SECTION III ANIMALOR VEGETABLE FATS AND OLIS AND THEIR CLEAVAGE PRODUCTS; REPARED BDBLE FATS, ANIMAL OR VEGETABLE WAXES Chapter 15 Animal or vegetable fine and oils and their decouge products; prepared clable fine; minimal or vegetable vaxes Page and containing incid) and point's flat, other than and oils and their decouge products; prepared clable fine; minimal or vegetable vaxes 2 Other page fine 2 Other page fine; minimal or vegetable vaxes 2		11th year					Free		Free						Free	Free	Free			Free	Free	Free
SECTION III ANIMAL ON VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS, PREPARED EDIBLE FATS. ANIMAL ON VEGETABLE W. Chapter 15 Animal or vegetable fits and oils and their deverage products; prepared ceible fits; animal or vegetable waxes Pig fat (richidating Lad) and pointy fat, other than		10th year					Free		Free						Free	Free	Free			0.77 yen/kg	0.95 yen/kg	0.95 yen/kg
SECTION III ANIMAL ON VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS, PREPARED EDIBLE FATS. ANIMAL ON VEGETABLE W. Chapter 15 Animal or vegetable fits and oils and their deverage products; prepared ceible fits; animal or vegetable waxes Pig fat (richidating Lad) and pointy fat, other than		9th year					Free		Free						Free	Free	Free			1.55 yen/kg	1.89 yen/kg	1.89 yen/kg
SECTION III ANIMAL ON VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS, PREPARED EDIBLE FATS. ANIMAL ON VEGETABLE W. Chapter 15 Animal or vegetable fits and oils and their deverage products; prepared ceible fits; animal or vegetable waxes Pig fat (richidating Lad) and pointy fat, other than		8th year					Free		Free						Free	Free	Free			2.32 yen/kg	2.84 yen/kg	2.84 yen/kg
SECTION III ANIMAL ON VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS, PREPARED EDIBLE FATS. ANIMAL ON VEGETABLE W. Chapter 15 Animal or vegetable fits and oils and their deverage products; prepared ceible fits; animal or vegetable waxes Pig fat (richidating Lad) and pointy fat, other than		7th year					Free		Free						Free	Free	Free			3.09 yen/kg	3.78 yen/kg	3.78 yen/kg
		6th year	E WAXES				Free		Free						Free	Free	Free			3.86 yen/kg	4.73 yen/kg	4.73 yen/kg
		5th year	. VEGETABL				1.42 yen/kg		1.42 yen/kg						1.82 yen/kg	2.20 yen/kg	2.20 yen/kg				5.67 yen/kg	5.67 yen/kg
		4th year	ANIMAL OR				2.83 yen/kg		2.83 yen/kg						3.63 yen/kg	4.40 yen/kg	4.40 yen/kg			5.41 yen/kg	6.62 yen/kg	6.62 yen/kg
		3rd year	JIBLE FATS;				4.25 yen/kg		4.25 yen/kg							6.60 yen/kg	6.60 yen/kg			6.18 yen/kg		7.56 yen/kg
		2nd year	REPARED EI	getable waxes			5.67 yen/kg		5.67 yen/kg							8.80 yen/kg				6.95 yen/kg	8.51 yen/kg	8.51 yen/kg
		1st year	RODUCTS; P	s; animal or ve			7.08 yen/kg		7.08 yen/kg						9.08 yen/kg	11.00 yen/kg	11.00 yen/kg			7.73 yen/kg	9.45 yen/kg	9.45 yen/kg
		Note	LEAVAGEP	ared edible fat																		
		ategory) THEIR	ducts; prep			B5		B5			×			B5	B5	B5			B10	B10	B10
			ND OILS ANI	r cleavage pro			8.50 yen/kg		8.50 yen/kg						0.90 yen/kg	3.20 yen/kg	3.20 yen/kg			8.50 yen/kg	0.40 yen/kg	0.40 yen/kg
		Description	SECTION III ANIMAL OR VEGETABLE FATS AI	Chapter 15 Animal or vegetable fats and oils and thei	Pig fat (including lard) and poultry fat, other than hat of heading 02.09 or 15.03	Lard		Other pig fåt		ats and oils and their fractions, of fish or marine rammals, whether or not refined, but not hemically modified	Fats and oils and their fractions, of marine mammals	1 Whale oil	Soya-bean oil and its fractions, whether or not efined, but not chemically modified	Crude oil, whether or not degummed				Ground-nut oil and its fractions, whether or not efined, but not chemically modified	Crude oil			
		Tariffline	S)		1501.10	150110.200	1501.20	150120.200		1504.30	150430.010		1507.10	150710.100	150710.200	150790.000		1508.10	150810.100	150810.200	150890.000

As from 21st year					Free		Free	Free		Free			Free		Free				Free	Free	Free
20th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
19th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
18th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
17th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
16th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
15th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
14th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
13th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
12th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
11th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
10th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
9th year					Free		Free	Free		Free			Free		Free				Free	Free	Free
8th year					Free		Free	Free		Free			Free		1.89 yen/kg 0.94 yen/kg				Free	Free	Free
7th year					Free		Free	Free		Free			Free						Free	Free	Free
6th year					Free		Free	Free		Free			Free		2.83 yen/kg				Free	Free	Free
5th year					1.42 yen/kg		1.73 yen/kg	1.73 yen/kg		1.73 yen/kg			1.42 yen/kg		3.78 yen/kg				1.82 yen/kg	6.60 yen/kg 4.40 yen/kg 2.20 yen/kg	2.20 yen/kg
4th year					3 yen/kg		yen/kg	yen/kg		yen/kg			3 yen/kg		2 yen/kg				3.63 yen/kg	4.40 yen/kg	4.40 yen/kg
늄					2.8		3.47	3.47		3.47			2.8		4.7					√kg	
3rd year					4.25 yen/kg 2.8		5.20 yen/kg 3.47 yen/kg	5.20 yen/kg 3.47 yen/kg		5.20 yen/kg 3.47			4.25 yen/kg 2.8		5.67 yen/kg 4.7.				5.45 yen/kg		6.60 yen/k
2nd year 3rd ye					5.67 yen/kg 4.25 yen/kg 2.83 yen/kg 1.42 yen/kg		6.93 yen/kg	6.93 yen/kg		6.93 yen/kg 5.20 yen/kg 3.47 yen/kg			5.67 yen/kg 4.25 yen/kg 2.8		6.61 yen/kg 5.67 yen/kg 4.72 yen/kg 3.78 yen/kg 2.83				7.27 yen/kg 5.45 yen/kg 3.63 yen/kg	8.80 yen/kg	8.80 yen/kg 6.60 yen/kg
					7.08 yen/kg 5.67 yen/kg 4.25 yen/kg 2.8					8.67 yen/kg 6.93 yen/kg 5.20 yen/kg 3.47			7.08 yen/kg 5.67 yen/kg 4.25 yen/kg 2.83 yen/kg		7.56 yen/kg 6.61 yen/kg 5.67 yen/kg 4.77				9.08 yen/kg 7.27 yen/kg 5.45 yen/kg		11.00 yen/kg 8.80 yen/kg 6.60 yen/kg 4.40 yen/kg 2.20 yen/kg
Note 1st year 2nd year					7.08 yen/kg 5.67 yen/kg 4.25 yen/kg 2.8		6.93 yen/kg	6.93 yen/kg		8.67 yen/kg 6.93 yen/kg 5.20 yen/kg 3.47			7.08 yen/kg 5.67 yen/kg 4.25 yen/kg 2.8		7.56 yen/kg 6.61 yen/kg 5.67 yen/kg 4.77					8.80 yen/kg	11.00 yen/kg 8.80 yen/kg 6.60 yen/k _i
Note 1st year 2nd year					B5 7.08 yen/kg 5.67 yen/kg 4.25 yen/kg 2.8		6.93 yen/kg	6.93 yen/kg		B5 8.67 yen/kg 6.93 yen/kg 5.20 yen/kg 3.47			B5 7.08 yen/kg 5.67 yen/kg 4.25 yen/kg 2.8		B8 7.56 yen/kg 6.61 yen/kg 5.67 yen/kg 4.77					8.80 yen/kg	B5 11.00 yen/kg 8.80 yen/kg 6.60 yen/k
1st year 2nd year					7.08 yen/kg		8.67 yen/kg 6.93 yen/kg	8.67 yen/kg 6.93 yen/kg		8.67 yen/kg					7.56 yen/kg				9.08 yen/kg	11.00 yen/kg 8.80 yen/kg	
Category Note 1st year 2nd year	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	Crude oil	1 Of an acid value exceeding 0.6	B5 7.08 yen/kg	2 Other	B5 8.67 yen/kg 6.93 yen/kg	B5 8.67 yen/kg 6.93 yen/kg	Other	B5 8.67 yen/kg	Cotton-seed oil and its fractions	Crude oil, whether or not gossypol has been removed	BS	Other	7.56 yen/kg	Rape, colea or mustard oil and fractions thereof, whether or not refined, but not chemically modified modified.	Low erucic acid rape or colza oil and its fractions	Crude oil	B5 9.08 yen/kg	B5 11.00 yen/kg 8.80 yen/kg	B5

:1st																	
As from 21st year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
20th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
19th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
18th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
17th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
16th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
15th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
14th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
13th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
12th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Free
11th year			Free	Free	Free			Free	Free			Free	Free	Free		Free	Его
10th year			Free	Free	Free			Free	Free			0.45 yen/kg	0.95 yen/kg	0.95 yen/kg		Free	From
9th year			Free	Free	Free			Free	Free			0.91 yen/kg	1.89 yen/kg	1.89 yen/kg		Free	Eraa
8th year			Free	Free	Free			Free	Free			1.36 yen/kg	3.78 yen/kg 2.84 yen/kg 1.89 yen/kg	3.78 yen/kg 2.84 yen/kg		Free	Его
7th year			Free	Free	Free			Free	Free			1.82 yen/kg	3.78 yen/kg			Free	1 30 ven/bg
6th year			Free	Free	Free			Free	Free			2.27 yen/kg	4.73 yen/kg	4.73 yen/kg		Free	2 60 mar
5th year			1.82 yen/kg	2.20 yen/kg	2.20 yen/kg			0.8% or 0.92 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater			4.09 yen/kg 3.64 yen/kg 3.18 yen/kg 2.73 yen/kg	9.45 yen/kg 8.51 yen/kg 7.56 yen/kg 6.62 yen/kg 5.67 yen/kg 4.73	9.45 yen/kg 8.51 yen/kg 7.56 yen/kg 6.62 yen/kg 5.67 yen/kg 4.73		1.42 yen/kg	3.90 yen/bg
4th year			3.63 yen/kg	6.60 yen/kg 4.40 yen/kg 2.20 yen/kg	11.00 yen/kg 8.80 yen/kg 6.60 yen/kg 4.40 yen/kg 2.20 yen/kg			4.2% or 4.58 3.3% or 3.67 2.5% or 2.75 1.7% or 1.83 0.8% or 0.92 yearlig, y	4.2% or 4.58 3.3% or 3.67 2.5% or 2.75 1.7% or 1.83 0.8% or 0.92 yen/kg, yen/k			3.18 yen/kg	6.62 yen/kg	6.62 yen/kg		7.08 yen/kg 5.67 yen/kg 4.25 yen/kg 2.83 yen/kg 1.42 yen/kg	9.10 sept/2 7.80 sept/2 6.50 sept/2 5.30 sept/2 3.90 sept/2 2.60
3rd year			7.27 yen/kg 5.45 yen/kg 3.63 yen/kg	6.60 yen/kg	6.60 yen/kg			2.5% or 2.75 yen/kg, whichever is the greater	2.5% or 2.75 yen/kg, whichever is the greater			3.64 yen/kg	7.56 yen/kg	7.56 yen/kg		4.25 yen/kg	6.50 ven/ba
2nd year			7.27 yen/kg	8.80 yen/kg	8.80 yen/kg			3.3% or 3.67 yen/kg, whichever is the greater	3.3 % or 3.67 yen/kg, whichever is the greater			4.09 yen/kg	8.51 yen/kg	8.51 yen/kg		5.67 yen/kg	7.80 ven/ba
1st year			9.08 yen/kg	11.00 yen/kg	11.00 yen/kg			4.2% or 4.58 yen/kg, whichever is the greater	4.2% or 4.58 yen/kg, whichever is the greater			4.55 yen/kg	9.45 yen/kg	9.45 yen/kg		7.08 yen/kg	9.10 ven/bg
Note																	
Category			B5	B5	B5			B5	B5			B10	B10	B10		B5	B7
Base rate C.			10.90 yen/kg	13.20 yen/kg	13.20 yen/kg			5.0% or 5.50 yen/kg, whichever is the greater	5.0% or 5.50 yen/kg, whichever is the greater			5 yen/kg	10.40 yen/kg	10.40 yen/kg		8.50 yen/kg	10.40 ven/kg
Description	Other	Crude oil	1 Of an acid value exceeding 0.6	2 Other 13	Other 13	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Linseed oil and its fractions	Crude oil SC why why the the transfer of the t	Other SG WH wh	Maize (corn) oil and its fractions	Crude oil	1 Of an acid value exceeding 0.6	2 Other 10	Other 10	Sesame oil and its fractions	1 Of an acid value exceeding 0.6	2 Other
Tariffline		1514.91	151491.100	151491.200	151499.000	Oth jojo refi		151511.000	151519.000		1515.21	151521.100	151521.200	151529.000	1515.50	151550.100	151550 200

Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 5	9th year 10	10th year 11	11th year 12	12th year 13	13th year 14	14th year 15i	15th year 16	16th year 17ti	17th year 181	18th year 15	19th year 20	20th year As	As from 21st year
1515.90	Other																								
	4 Other																								
	(1) Of an acid value exceeding 0.6																								
151590.410	0 - Rice bran oil and its fractions	8.50 yen/kg	B10		7.73 yen/kg 6	5.95 yen/kg	7.73 yen/kg 6.95 yen/kg 6.18 yen/kg 5.41 yen/kg 4.64 yen/kg	41 yen/kg 4.	64 yen/kg 3.	3.86 yen/kg 3.0	39 yen/kg 2.	3.09 yen/kg 2.32 yen/kg 1.55 yen/kg	55 yen/kg 0.7	0.77 yen/kg	Free	Free	Free	Free 1	Free	Free F	Free	Free	Free	Free	Free
151590.510	. Other	8.50 yen/kg	B3		6.38 yen/kg 4.25 yen/kg 2.13 yen/kg	1.25 yen/kg	2.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free 1	Free	Free F	Free	Free	Free	Free	Free
	(2) Other																								
151590.420	.0 - Rice bran oil and its fractions	10.40 yen/kg	B10		9.45 yen/kg 8	3.51 yen/kg	9.45 yen/kg 8.51 yen/kg 7.56 yen/kg 6.62 yen/kg 5.67 yen/kg	62 yen/kg 5.	67 yen/kg 4.	4.73 yen/kg 3.2	3.78 yen/kg 2.	2.84 yen/kg 1.8	1.89 yen/kg 0.9	0.95 yen/kg	Free	Free	Free	Free 1	Free	Free F	Free	Free	Free	Free	Free
151590.520	20 - Other	10.40 yen/kg	B3	-	7.80 yen/kg 5.20 yen/kg 2.60 yen/kg	5.20 yen/kg	2.60 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
15.17	Margarine; edible mixtures or preparations of animal or vegetable fits or oils or of fractions of different fits or oils of this Chapter, other than edible fits or oils or their fractions of heading 15.16																								
151710.000	00 Margarine, excluding liquid margarine	29.8%	BS		24.8%	%6.61	14.9%	%6.6	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free

Description	Other	2 Mixtures of vegetable fate and oils and their fractions, parity over wholly hydrogenated, inter-esterified, researcified, researcified or of eaterlinesed, whether or not refined, but not further prepared, not otherwise prepared	(2) Other	4 Shortening	5 Other	Vegetable waxes (other than trigl ycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	Other	1 Beeswax or spermaceti	- Beeswax
Base		s and oils and nolly led, re- nether or not hether or not hared, not	13.20	12.	21.	erides), ermaceti,			12.8%
Base rate Category			13.20 yen/kg F	12.8%	21.3%				
			B10	B5	B5				B5
Note 1s			12.00	10	I				10
1st year 21			yen/kg 10.8	10.7%	17.8%				10.7%
2nd year 31			30 yen/kg 9.6	8.5%	14.2%				8.5%
3rd year 4t) yen/kg 8.40	6.4%	10.7%				6.4%
4th year 5tl			12.00 yen/kg 10.80 yen/kg 9.60 yen/kg 8.40 yen/kg 7.20 yen/kg	4.3%	7.1% 3				4.3%
5th year 6t) yen/kg 6.00	2.1%	3.6%				2.1%
6th year 71			yen/kg	Free	Free				Free
7th year 8			4.80 yen/kg 3.6	Free	Free				Free
8th year 9			3.60 yen/kg 2.40 yen/kg	Free	Free				Free
9th year 10				Free	Free				Free
10th year 11			1.20 yen/kg	Free	Free				Free
11th year 12			Free	Free	Free				Free
12th year 13			Free	Free	Free				Free
13th year 14th			Free F	Free F	Free F				Free F
14th year 15th			Free F	Free F	Free F				Free F
15th year 16th			Free Fr	Free Fr	Free Fr				Free Fr
16th year 17th year			Free Free	Free Free	Free Free				Free Free
year 18th year			e Free	e Free	e Free				e Free
ear 19th year			e Free	e Free	e Free				e Free
ear 20th year			e Free	e Free	e Free				e Free
ar									

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9	9th year 10	10th year 11	11th year 12ti	12th year 13	13th year 14t	14th year 15th	15th year 16th	16th year 17th year	ear 18th year	ear 19th year	ear 20th year	r As from 21st year
	SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	TERAGES, SPIF	RITS AND	VINEGAR; TOI	BACCO AND	MANUFACT	TRED TOBAC	CO SUBSTIT	UTES															
	Chapter 16 Preparations of meat, of fish or of crustaceans, molluses or other aquatic invertebrates	staceans, mollus	ses or other	aquatic inverteb	rates																			
16.01																								
60100.000	160100,000 Sausages and similar products, of meat, meat offal or blood, food preparations based on these products	10.0%	BS		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free
16.02	Other prepared or preserved meat, meat offal or blood																							
60210.000	Homogenised preparations	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7% 5	5.3%	4.0%	2.7% 1.3	1.3% Fr	Free Free	Free	Free	Free	Free
1602.20	Ofliver of any animal																							
160220.010	1 Of bovine animals or swine	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	%0.8	6.7% 5	5.3%	4.0%	2.7% 1.3	Fr Fr	Free Free	Free	Free	Free	Free
	Of poultry of heading 01.05																							
1602.31	Of turkeys																							
	2 Other																							
160231.210	(1) Containing meat or meat offal of bovine animals or swine	al 21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free F	Free	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free
1602.32	Of fowls of the species Gallus domesticus	S																						
	2 Other																							
160232.210	(1) Containing meat or meat offal of bovine animals or swine	al 21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free F	Free	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free
160232.290	(2) Other	6.0%	B5*		4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free F	Free	Free I	Free Fr	Free Fr	Free Free	Free	Free	Free	Free

ı 21st r	ی	9	9
As from 21st year	Free	Free	Free
20th year	Free	Free	Free
19th year	Free	Free	Free
18th year	Free	Free	Free
17th year	Free	Free	Free
16th year	Free	Free	Free
15th year	Free	Free	Free
14th year	Free	Free	Free
13th year	Free	Free	Free
12th year	Free	Free	Free
11th year	Free	Free	Free
10th year	B10**	0.4%	Free
9th year	B10**	0.7%	Free
8th year	B10**	1.1%	Free
7th year	B10**	1.5%	Free
6th year	B10**	1.8%	Free
5th year	B10**	2.2%	3.3%
4th year	B10**	2.7%	6.7%
3rd year	B10**	3.3%	10.0%
2nd year	B10**	3.8%	13.3%
1st year	B10**	4.3%	16.7%
Note	SG3, S	SG3, S	
Category	B10**	B10***	BS
Base rate Category	Per each kitogramme, the difference between the value obtained by multiplying important prices of processed of processed of processed of processed of multiplying multiplying multiplying multiplying the value for customs duty by 0.6	8.5%	20.0%
Description	(1) Each klogramme, not more than the gate price of processed men of swine, in value for customs dary	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	2 Other
Tariffline	160241.011	160241.019	160241.090

As from 21st year			Free
20th year			Free
19th year			Free
18th year			Free
17th year			Free
16th year			Free
15th year			Free
14th year			Free
13th year			Free
12th year			Free
11th year			Free
10th year			B10**
9th year			B10**
8th year			BI 0**
7th year			B10**
6th year			B10**
5th year			B10**
4th year			B10**
3rd year			B10**
2nd year			B10**
1st year			B10**
Note			SG3, S
Category			** BB
Base rate			kilogramme, kilogramme, difference between the between the value obtained by multiplying import price of processed in pag by 1.5 and the value for potaniced by multiplying the value for customs duty by 0.6
Description	Shoulders and cuts thereof	I Ham or bacon, excluding those settliesch, presed and formed hum consisting of meat or meat offiled in the presence of the consisting solely of meat or meat consisting solely of meat or meat offile of swine, a piece of which weighs not less than 10 g, whether or not a meat containing solely meat or meat of the containing solely meat or meat of the containing sections.	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs that y
Tariffline	1602.42		160242.011

As from 21st year	Free	Free			
20th year	Free	Free			
19th year	Free	Free			
18th year	Free	Free			
17th year	Free	Free			
16th year	Free	Free			
15th year	Free	Free			
13th year 14th year 15th year 16th year	Free	Free			
	Free	Free			
10th year 11th year	Free	Free			
11th year	Free	Free			
	0.4%	Free			
9th year	0.7%	Free			
8th year	1.1%	Free			
7th year	1.5%	Free			
6th year	1.8%	Free			
5th year	2.2%	3.3%			
4th year	2.7%	%2'9			
3rd year	3.3%	10.0%			
2nd year	3.8%	13.3%			
1st year	4.3%	16.7%			
Note	SG3, S				
Base rate Category	B10***	BS			
Base rate	8.5%	20.0%			- u
Description	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	2 Other	Other, including mixtures	2 Other	(1) Ham or bacon, excluding those statisfied; presed and formed ham consisting of ment or ment offsh of swire and binding materials; other propared or preserved products consisting solely of ment or ment offsh of swire, a piece of which weighs not less than 10 g, whether or not containing sectioning, spices or similar ingredents.
Tariffline	160242.019	160242.090	1602.49		

As from 21st year	Free	Free	Free
20th year As f	Free	Free	Free
19th year 20t	Free	Free	Free I
ear 18th year	Free	Free	Free
ar 17th year	F ree	Free	Free
r 16th year	Free	Free	Free
15th year	Free	Free	Free
14th year	Free	Free	Free
13th year	Free	Free	Free
12th year	Free	Free	Free
11th year	Free	Free	Free
10th year	B10**	0.4%	Free
9th year	B10**	0.7%	Free
8th year	B10**	1.1%	Free
7th year	B10**	1.5%	Free
6th year	B10**	1.8%	Free
5th year	B10**	2.2%	3.3%
4th year	B10**	2.7%	6.7%
3rd year	B10**	3.3%	10.0%
2nd year	B10**	3.8%	13.3%
1st year	B10**	4.3%	16.7%
Note	SG3, S	SG3, S	
Category	B10**	B10***	BS
Base rate Category	Per each kiogramme, and fifteence between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value for customs duty by 0.6	8.5%	20.0%
Description	[1] Each kilogramme, not more than gate price of processed met gate browe. In value for customs dary in value for customs dark in value for customs	[2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	(2) Other
Tariffline	160249.210	160249.220	160249.290

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 91	9th year 10	10th year 11	11th year 12th	12th year 13t	13th year 14tl	14th year 15th	15th year 16th	16th year 17th	17th year 18th	18th year 19tl	19th year 20th year	As from 21st year
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		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7% 5.	5.3% 4	4.0%	2.7% 1.	1.3% F	Free Fr	Free Fr	Free F	Free Free	Free
	- Other																							
160250.291	Simply boiled in water	25.0%	B15		23.4%	21.9%	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8% 6.	6.3% 4	4.7% 3	3.1% 1.	1.6% F	Free F1	Free Fr	Free F	Free Free	Free
	Other																							
160250.292	In airtight containers	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7% 5.	5.3% 4	4.0% 2	2.7% 1.	1.3% F	Free F1	Free Fr	Free F	Free Free	Free
160250.299	Other	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7% 5.	5.3% 4	4.0% 2	2.7% 1.	1.3% F	Free F1	Free Fr	Free F	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		19.4%	17.4%	15.5%	13.6%	11.6%	%2.6	7.7%	5.8%	3.9%	1.9%	Free F	Free	Free F	Free F	Free F	Free F1	Free Fr	Free F	Free Free	Free
160250.320	Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free F	Free	Free F	Free F	Free F	Free F1	Free Fr	Free F	Free Free	Free
	- Other																							
	- Containing rice																							
160250.331	In airtight containers	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free F	Free	Free F	Free F	Free F	Free F1	Free Fr	Free F	Free Free	Free
160250.339	Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free F	Free	Free F	Free F	Free F	Free F1	Free Fr	Free F	Free Free	Free
	- Other																							
160250.391	In airtight containers	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free F	Free	Free F	Free F	Free F	Free F1	Free Fr	Free F	Free Free	Free
160250.399	Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free F	Free	Free F	Free F	Free F	Free F1	Free Fr	Free F	Free Free	Free

Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year 1	10th year	11th year	12th year 13	13th year 14	14th year 1:	15th year 10	16th year	17th year	18th year	19th year	20th year	As from 21st year
	B Other																								
	(a) Dried after simply boiled in water	P																							
	- In airtight containers																								
160250.410	Not chilled or frozen	25.0%	B15		23.4%	21.9%	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		23.4%	21.9%	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		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	%0.8	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	(b) Beefjerky																								
	- In airtight containers																								
160250.510	Not chilled or frozen	10.0%	B15		9.4%	8.8%	8.1%	7.5%	%6.9	6.3%	9.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	%9.0	Free	Free	Free	Free	Free	Free
160250.520	- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	%6'9	6.3%	9.6%	9.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	%9.0	Free	Free	Free	Free	Free	Free
160250.590	- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	%6'9	6.3%	9.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	%9.0	Free	Free	Free	Free	Free	Free
160250.600	(c) Comed beef	21.3%	B15		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	%0.8	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		20.0%	18.6%	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

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year 4	4th year 5	5th year 61	6th year 71	7th year 81	8th year 9t	9th year 10	10th year 11	11th year 12	12th year 13	13th year 141	14th year 15	15th year 16t	16th year 17tl	17th year 18th	18th year 19t	19th year 20t	20th year As n	As from 21st year
	In airtight containers, otherwise containing vegetables, but not chilled or frozen																								
60250.810	- Simply boiled in water	45.0%	B15		42.2%	39.4%	36.6%	33.8%	30.9%	28.1%	25.3%	22.5% 1	19.7%	%6.91	14.1%	11.3%	8.4%	5.6%	2.8% I	Free F	Free F	Free	Free F	Free	Free
160250.890	- Other	38.3%	B15		35.9%	33.5%	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% I	Free F	Free F	Free 1	Free F	Free	Free
	Other																								
160250.910	- Simply boiled in water	20.0%	B15		46.9%	43.8%	40.6%	37.5%	34.4%	31.3% 2	28.1%	25.0% 2	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1% I	Free F	Free F	Free	Free F	Free	Free
	- Other																								
60250.991	In airtight containers	20.0%	B15		46.9%	43.8%	40.6%	37.5%	34.4%	31.3% 2	28.1%	25.0% 2	21.9% 1	18.8%	15.6%	12.5%	9.4%	6.3%	3.1% I	Free F	Free F	Free	Free F	Free	Free
60250.999	Other	%0.08	B15		%6.9%	43.8%	40.6%	37.5%	34.4%	31.3%	28.1%	25.0% 2	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1% I	Free F	Free F	Free 1	Free F	Free	Free
1602.90	Other, including preparations of blood of any animal																								
	2 Other																								
.60290.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free F	Free F	Free	Free F	Free	Free
160290.290	(2) Other	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free I	Free F	Free F	Free	Free F	Free	Free

rom 21st year			Free				Free	Free				Free				Free			Free
Asf																			
20th year			Free				Free	Free				Free				Free			Free
19th year			Free				Free	Free				Free				Free			Free
18th year			Free				Free	Free				Free				Free			Free
17th year			Free				Free	Free				Free				Free			Free
16th year			Free				Free	Free				Free				Free			Free
15th year			Free				Free	Free				Free				Free			Free
14th year			Free				Free	Free				Free				Free			Free
13th year			Free				Free	Free				Free				Free			Free
12th year			Free				Free	Free				Free				Free			Free
11th year			Free				Free	Free				Free				Free			Free
10th year			Free				%6:0	Free				%6:0				0.5%			0.5%
9th year			Free				1.7%	Free				1.7%				1.0%			1.0%
8th year			Free				2.6%	Free				2.6%				1.4%			1.4%
7th year			Free				3.5%	Free				3.5%				1.9%			1.9%
6th year			Free				4.4%	Free				4.4%				2.4%			2.4%
5th year			2.0%				5.2%	1.6%				5.2%				2.9%			2.9%
4th year			4.0%				6.1%	3.2%				6.1%				3.4%			3.4%
3rd year			%0'9				7.0%	4.8%				7.0%				3.9%			3.9%
2nd year			8.0%				7.9%	6.4%				7.9%				4.3%			4.3%
1st year			%0.01				8.7%	8.0%				8.7%				4.8%			4.8%
Note																			
Category			BS				B10	BS				B10				B10			B10
Base rate Category			12.0%				%9.6	%9.6				%9.6				5.3%			5.3%
Description		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	1 Extracts and juices of meat	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Fish, whole or in pieces, but not minced	Sardines, sardinella and brisling or sprats	- Other	Mackerel	Crustaceans, molluses and other aquatic invertebrates, prepared or preserved	Crab	2 Other	- Containing rice	Shrimps and prawns	Not in airtight container	2 Other	- Containing rice	Other	2 Other	- Containing rice
Tariffline	16.03	1603.00	160300.010	16.04		1604.13	160413.090	160415.000	16.05	1605.10		160510.021		1605.21		160521.021	1605.29		160529.021

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 91	9th year 10	10th year 11	11th year 12	12th year 13	13th year 14th	14th year 15th	15th year 16th year		17th year 18th year	/ear 19th year	ear 20th year	ar As from 21st
	Molluses																							
1605.54	Cuttle fish and squid																							
160554.100	1 Smoked																							
	- In airtight containers																							
	Containing rice	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	%9:0	Free	Free	Free Fr	Free Fr	Free Fre	Free Fr	Free Free	e Free	Free	Free
	Other	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	%9:0	Free	Free	Free Fr	Free Fr	Free Fr	Free Fr	Free Free	e Free	Free	Free
	- Other																							
	Containing rice	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	%9:0	Free	Free	Free Fr	Free Fr	Free Fre	Free Fr	Free Free	e Free	Free	Free
	Other	6.7%	BS		9.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free Fr	Free Fr	Free Fr	Free Fr	Free Free	e Free	Free	Free
	2 Other																							
	- In airtight containers																							
160554.911	Containing rice	10.5%	B10		%5'6	%9.8	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free Fr	Free Fr	Free Fre	Free Free	e Free	e Free	Free	Free
160554.919	Other	10.5%	B10		%5'6	%9.8	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free Fr	Free Fr	Free Fre	Free Fr	Free Free	e Free	Free	Free
	- Other																							
160554.991	Containing rice	10.5%	B10		%5'6	%9.8	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free Fr	Free Fr	Free Fre	Free Fr	Free Free	e Free	Free	Free
160554.999	Other	10.5%	BS		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free Fr	Free Fr	Free Fre	Free Fr	Free Free	e Free	Free	Free

As from 21st year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
20th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
19th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
18th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
17th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
16th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
15th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
14th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
13th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
12th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
11th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
10th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
9th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
8th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
7th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
6th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
5th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
4th year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
3rd year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
2nd year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
1st year					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
Note					TRQ-16, S	TRQ-16, S	TRQ-15			TRQ-16, S	TRQ-15	TRQ-16, S		TRQ-16, S
ategory					TRQ	TRQ	TRQ			TRQ	TRQ	TRQ		TRQ
Base rate Category					71.80 yen/kg	103.10 yen/kg	35.30 yen/kg			71.80 yen/kg	35.30 yen/kg	103.10 yen/kg		106.20 ven/kg
Description	Chapter 17 Sugars and sugar confectionery	Cane or beet sugar and chemically pure sucrose, in solid form	Raw sugar not containing added flavouring or colouring matter	Beet sugar	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°	2 Other	Cane sugar specified in Subheading Note 2 to this Chapter	Other cane sugar	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°	(1) Sugar centrifugal	(2) Other	2 Other	Other	Containing added flavouring or colouring matter
Tariffline		17.01		1701.12	170112.100	170112.200	170113.000	1701.14		170114.110	170114.190	170114.200		170191.000
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As from 21st year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		7.5% or 5.75 yen/kg, whichever is the greater
20th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		7.5% or 5.75 yen/kg, whichever is the greater
19th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		yen/kg, yen/kg, whichever is the greater
18th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 8.8% or 6.75 8.8% or 6.75 yen/kg. yen/kg. yen/kg. whichever is whichever is the greater the greater the greater		7.5% or 5.75 'yen/kg, whichever is the greater
17th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 8.8% or 6.75 yen/kg, yen/kg, whichever is whichever is the greater the greater		7.5% or 5.75 7.5%
16th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		7.5% or 5.75 yen/kg, whichever is the greater
15th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		7.5% or 5.75 yen/kg, whichever is the greater
14th year		TRQ	TRQ			10.40 yen/kg	10.9% on 88% or 6.75 8.8% or 6.		23.8% or 25.7% or 19.6% or 13.5% or 11.5% or 19.8% or 13.5% or 13.
13th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		7.5% or 5.75 yen/kg, whichever is the greater
12th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		7.5% or 5.75 yen/kg, whichever is the greater
11th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		7.5% or 5.75 yen/kg, whichever is the greater
10th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 8.8% or 6.75 8.8% or 6.75 yen/kg. yen/kg. yen/kg. whichever is whichever is the greater the greater the greater		9.5% or 7.32 yen/kg, whichever is the greater
9th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		11.5% or 8.89 yen/kg, whichever is the greater
8th year		JRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		13.5% or 10.45 yen/kg, whichever is the greater
7th year		JRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		15.6% or 15.6% or 12.02 en/kg, yen/kg, chever is whichever is greater the greater
6th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		17.6% or 13.59 yen/kg, whichever is the greater
5th year		TRQ	TRQ			10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater		19.6% or 15.16 yen/kg, whichever is the greater
4th year		TRQ	TRQ			10.40 yen/kg	10.9% or 8.8% or 6.75 8.8% or 6.75 8.4 yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever is the greater the greater the greater		21.7% or 16.73 yen/kg, whichever is the greater
3rd year		JRQ	TRQ			13.00 yen/kg	10.9% or 8.44 yen/kg, whichever is the greater		23.7% or 18.30 yen/kg, whichever is the greater
2nd year		TRQ	TRQ			15.60 yen/kg	15.3% or 13.1% or 11.81 yen/kg, yen/kg, whichever is whichever is the greater		27.8% or 25.7% or 23.7% or 19.6% or 21.43 19.86 18.30 16.73 15.16 yenkg, yenkg, yenkg, yenkg, yenkg, yenkg, yenkg, whichever is the greater. the greater the greater
1st year		OML	TRQ			18.20 yen/kg	15.3% or 11.81 yen/kg, whichever is the greater		27.8% or 21.43 yen/kg, whichever is the greater
Note		TRQ-16, S	TRQ-16, S						
Category		TRQ	TRQ			R16	R16		R17
Base rate (106.20 yen/kg	103.10 yen/kg			20.80 yen/kg	17.5% or 13.50 yen/kg, whichever is the greater		29.8% or 23 yen/kg, whichever is the greater
Description	Other	1 Rock candy, cube sugar, loaf sugar and similar sugar	2 Other	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form, sugar areas not containing added flavouring or colouring matter, artificial honey, whether or not mixed with natural honey; carame!	Maple sugar and maple syrup	1 Maple sugar	2 Maple syrup	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	I Containing added flavouring or colouring matter
Tariffline	1701.99	170199.100	170199.200	17.02 C	1702.20	170220.100	170220.200	1702.30	170230.100
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As from 21st year		TRQ		TRQ	TRQ		23.8% or 25.7% or 25.		TRQ	TRQ
20th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
19th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
18th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
17th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
16th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
15th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
14th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
13th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
12th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
11th year		TRQ		TRQ	TRQ		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ
10th year		TRQ		TRQ	TRQ		9.5% or 7.32 yen/kg, whichever is the greater		TRQ	TRQ
9th year		TRQ		TRQ	TRQ		11.5% or 8.89 yen/kg, whichever is the greater		TRQ	TRQ
8th year		TRQ		TRQ	TRQ		13.5% or 10.45 yen/kg, whichever is the greater		TRQ	TRQ
7th year		TRQ		TRQ	TRQ		15.6% or 12.02 yen/kg, whichever is the greater		TRQ	TRQ
6th year		TRQ		TRQ	TRQ		17.6% or 13.59 yen/kg, whichever is the greater		TRQ	TRQ
5th year		TRQ		TRQ	TRQ		19.6% or 15.16 yen/kg, whichever is the greater		TRQ	TRQ
4th year		TRQ		TRQ	TRQ		21.7% or 16.73 yen/kg, whichever is the greater		TRQ	TRQ
3rd year		TRQ		TRQ	TRQ		23.7% or 18.30 yen/kg, whichever is the greater		TRQ	TRQ
2nd year		TRQ		TRQ	TRQ		25.7% or 19.86 yen/kg, whichever is the greater		TRQ	TRQ
1st year		TRQ		TRQ	TRQ		27.8% or 21.43 yen/kg, whichever is the greater		TRQ	TRQ
Note		TRQ-13		TRQ-13	TRQ-13				TRQ-13	TRQ-13
Category		TRQ		TRQ	TRQ		R17		TRQ	TRQ
Base rate C		85.7% or 60.90 yen/kg, whichever is the greater		21.3%	50.0% or 25 yen/kg, whichever is the greater		29.8% or 23 yen/kg, whichever is the greater		78.5% or 53.70 yen/kg, whichever is the greater	50.0% or 25 yen/kg, whichever is the greater
Description	2 Other	(1) Containing added sugar	(2) Other	A Refined	B Other v	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	I Containing added flavouring or colouring matter	2 Other	- Containing added sugar	- Other
Tariffline		170230.210		170230.221	170230.229	1702.40	170240.100		170240.210	170240.220
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As from 21st year		27.8% or 25.7% or 25.7% or 15.7% or 19.6% or 19.6% or 15.6% or 15.6% or 15.5% or 15.5% or 15.7% or 15.6% or 15.5% or 15.7% or 15.6% or 15.5% or 15.7% or 15.		TRQ	TRQ			TRQ	Free
20th year		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	Free
19th year		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	Free
18th year		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	Free
17th year		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	Free
16th year		75% or 5.75 7.5% o		TRQ	TRQ			TRQ	Free
15th year		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	Free
14th year		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	Free
13th year		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	Free
12th year		7.5% or 5.75 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	Free
11th year		9.5% or 7.32 7.5% or 5.75 7.5% or 5.75 yen/kg, yen/kg, yen/kg, whichever is whichever is the greater the greater the greater		TRQ	TRQ			TRQ	Free
10th year		9.5% or 7.32 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	2.7%
9th year		11.5% or 8.89 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	5.4%
8th year		13.5% or 10.45 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	8.1%
7th year		15.6% or 12.02 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	10.8%
6th year		17.6% or 13.59 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	13.5%
5th year		19.6% or 15.16 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	16.3%
4th year		21.7% or 16.73 yen/kg, s whichever is the greater		TRQ	TRQ			TRQ	19.0%
3rd year		23.7% or 18.30 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	21.7%
2nd year		25.7% or 19.86 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	24.4%
1st year		27.8% or 21.43 yen/kg, whichever is the greater		TRQ	TRQ			TRQ	27.1%
Note				TRQ-13	TRQ-13			TRQ-16, S	
Category		R17		TRQ	TRQ			TRQ	B10
Base rate		29.8% or 23 yen/kg, whichever is the greater		85.7% or 60.90 yen/kg, whichever is the greater	50.0% or 25 yen/kg, whichever is the greater			%6'19	29.8%
Description	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	1 Containing added flavouring or colouring matter	2 Other	- Containing added sugar	- Other	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	1 Sugar	- Sugar centrifugal	- Other
Tariffline	1702.60	170260.100		170260.210	170260.220	1702.90		170290.110	170290.190

As from 21st year		TRQ	TRQ		Free	Free		10.7%		Free
20th year		TRQ	TRQ		Free	Free		10.7%		Free
19th year		TRQ	TRQ		Free	Free		10.7%		Free
18th year		TRQ	TRQ		Free	Free		10.7%		Free
17th year		TRQ	TRQ		Free	Free		10.7%		Free
16th year		TRQ	TRQ		Free	Free		10.7%		Free
15th year		TRQ	TRQ		Free	Free		10.7%		Free
14th year		TRQ	TRQ		Free	Free		10.7%		Fræ
13th year		TRQ	TRQ		Free	Free		10.7%		Free
12th year		TRQ	TRQ		Free	Free		10.7%		Free
11th year		TRQ	TRQ		Free	Free		10.7%		Free
10th year		TRQ	TRQ		4.5% or 2.27 yen/kg, whichever is the greater	4.5% or 2.27 yen/kg, whichever is the greater		11.6%		10.8% or 8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 8.56 yenkg, yenkg, yenkg, yenkg, whichever is whichever is whichever is the greater the greater the greater
9th year		TRQ	TRQ		13.6% or 9.1% or 4.55 4.5% or 2.27 5.82 yen/kg. yen/kg. yen/kg. whichever is whichever is whichever is the greater the greater the greater	13.6% or 9.1% or 4.55 4.5% or 2.27 6.82 yen/kg, yen/kg, yen/kg, whichever is whichever is the greater the greater the greater		12.6%		5.4% or 4.18 2.7% or 2.09 yen/kg, yen/kg, whichever is whichever is the greater
8th year		TRQ	TRQ		18.2% or 13.6% or 9.1% or 4.55 4.5% or 2.27 9.09 yen/kg, yen/kg, yen/kg, whichever is whichever is whichever is whichever is the greater the greater the greater			13.6%		10.8% or 8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 8.3.6 yen/g, yen/g, yen/g, yen/g, whichever is whichever is whichever is whichever is the greater the greater the greater
7th year		TRQ	TRQ		18.2% or 9.09 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater		14.5%		10.8% or 8.36 yen/kg, whichever is the greater
6th year		TRQ	TRQ		45.5% or 40.9% or 36.4% or 31.8% or 27.3% or 22.7% or 22.	45.5% or 40.9% or 36.4% or 31.8% or 27.7% or 22.7% or 22.7% whichever is whichever in the greater is whichever in the greater is whichever in whichever is whichever in the greater in the gre		15.5%		27.1% or 244% or 21.7% or 19.0% or 16.3% or 13.5% or 20.91 18.82 16.73 14.64 12.55 10.45 yen/kg. yen/kg. yen/kg. yen/kg. yen/kg. yen/ke-wise yen/ke-wise yen/ke-wise yen/ke-wise the greater the greater the greater the greater the greater the greater the greater the greater
5th year		TRQ	TRQ		27.3% or 13.64 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater		16.5%		19.0% or 16.3% or 14.64 12.55 yen/kg, yen/kg, whichever is the greater the greater
4th year		TRQ	TRQ		31.8% or 15.91 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater		17.4%		19.0% or 14.64 yen/kg, whichever is the greater
3rd year		TRQ	TRQ		36.4% or 18.18 yen/kg, whichever is the greater	36.4% or 18.18 yen/kg, whichever is the greater		18.4%		21.7% or 16.73 yen/kg, whichever is the greater
2nd year		TRQ	TRQ		40.9% or 20.45 yen/kg, whichever is the greater	40.9% or 20.45 yen/kg, whichever is the greater		19.4%		24.4% or 18.82 yen/kg, whichever is the greater
1st year		TRQ	TRQ		45.5% or 22.73 yen/kg, whichever is the greater	45.5% or 22.73 yen/kg, whichever is the greater		20.3%		27.1% or 20.91 yen/kg, whichever is the greater
Note		TRQ-16, S	TRQ-11							
Category		TRQ	TRQ		B10	B10		R5		B10
Base rate Category		35.4% or 47 yen/kg, whichever is the greater	29.8% or 23 yen/kg, whichever is the greater		50.0% or 25 yen/kg, whichever is the greater	50.0% or 25 yen/kg, whichever is the greater		21.3%		29.8% or 23 yen/kg, whichever is the greater
Description	2 Sugar syrup	- Of sugar centrifugal	- Other	3 Artificial honey and Caramel	- Arificial honey	- Caramel	4 Hi-test-molasses	(2) Other	5 Other	(1) Containing added flavouring or colouring matter
Tariffline		170290.211	170290.219		170290.290	170290.300		170290.420		170290.510
	_			_				_	_	-

Handing Hand																						
Contact Cont	As from 21st year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Continue District	20th year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Comparison Com	19th year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Comparison	18th year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Discreption State Linguist	17th year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Distriction	16th year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Colone Discreption Biaser Catagory Say 2 Catagory Baser Language abded sugar Language abded suga	15th year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Colone	14th year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Comparison Description D	13th year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Clother Description Ease rule Citegory Noise Lisyard Citegory Noise Lisyard Citegory Noise Lisyard Citegory Noise Lisyard Citegory Noise Citegory	12th year		TRQ		Free	Free	TRQ				Free			Free		Free			Free	Free	Free	Free
Clother Description Base rate Caspey Noise 1st year 2nd year 3nd year	11th year		TRQ		Free	Free	TRQ				Free					Free			Free	Free	Free	Free
Colorer Description Base rule Category Note 1st year 2nd year 3nd year 5th year 6th year 7th year 1	10th year		TRQ		Free	1.9%	TRQ				Free			_		2.2%			2.3%	2.3%	2.3%	2.3%
Colorer Description Base rule Category Note 1st year 2nd year 3nd year 5th year 6th year 7th year 1	9th year		TRQ		Free	3.9%	TRQ				Free			2.78 yen/kg		4.4%			4.5%	4.5%	4.5%	4.5%
Description Base rate Category Note 1st year 2nd year 31d year 4th year 5th year 6th year 4th year 6th year	8th year		TRQ		Free	5.8%	TRQ				Free					6.5%			%8.9	%8.9	%8.9	%8.9
Clother	7th year		TRQ		Free	%L'L	TRQ				Free			5.56 yen/kg		%L'8			9.1%	9.1%	9.1%	9.1%
Cancelling added sugar 14.2% or 2	6th year		TRQ		Free	%1.6	TRQ				Free					10.9%			11.4%	11.4%	11.4%	11.4%
Canegory Note	5th year		TRQ		2.0%	11.6%	TRQ				2.55 yen/kg			8.35 yen/kg		13.1%			13.6%	13.6%	13.6%	13.6%
Canegory Note	4th year		TRQ		4.0%	13.6%	TRQ				5.10 yen/kg			9.74 yen/kg		15.3%			15.9%	15.9%	15.9%	15.9%
Canegory Note	3rd year		TRQ		%0.9	15.5%	TRQ				7.65 yen/kg			11.13 yen/kg		17.5%			18.2%	18.2%	18.2%	18.2%
Canegory Note	2nd year		TRQ		8.0%	17.4%	TRQ				10.20 yen/kg			12.52 yen/kg		%9'61			20.5%	20.5%	20.5%	20.5%
C2) Other	1st year		TRQ		%0:01	19.4%	TRQ				12.75 yen/kg			13.91 yen/kg		%8'17			22.7%	22.7%	22.7%	22.7%
Description Base rate	Note		TRQ-16, S				TRQ-13															
Description Base rate	ategory		TRQ		B5	B10	TRQ				BS			B10		B10			B10	B10	B10	B10
Description (2) Other A Containing added sugar A Containing added sugar (a) Surbose (b) Maltose (c) Other (c) Other (c) Other (c) Other (c) Other (d) Other (e) Other (f) Other (f) Other (g) Other (h) Othe					12.0%	21.3%					.30 yen/kg			.30 yen/kg		24.0%			25.0%	25.0%	25.0%	
		(2) Other		B Other	(a) Sorbose	(b) Maltose		Molasses resulting from the extraction or refining of sugar	Cane molasses	2 Other		Other	2 Other		Sugar confectionery (including white chocolate), not containing cocoa	Chewing gum, whether or not sugar-coated	Other	2 Other	- Candies	- Caramels	- White chocolate	-Other
	Tariffline		170290.521		170290.522	170290.523	170290.529		1703.10		170310.090	1703.90		170390.090		170410.000	1704.90		170490.210	170490.220	170490.230	170490.290

Tariffline	Ch	18.03 Co	180320.000	18.06 Ch	1806.10	180610.100	1806.20			180620.311	180620.319		80620.321	
Description	Chapter 18 Cocoa and cocoa preparations	Cocoa paste, whether or not defatted	Wholly or partly defatted	Chocolate and other food preparations containing cocoa	Cocoa powder, containing added sugar or other sweetening matter	1 Containing added sugar	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, provder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	1 Food preparations of goods of headings 04:01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers	- For "the Pooled Quota of other milk products"	- Other	(2) Other	A Containing added sugar	6
Base rate			10.0%			29.8%	ŧ	8.		k 21.0%			23.8%	700.10
Base rate Category			B5			TRQ				R6	×		B10	DE
Note						TRQ-15					s		S	0
1st year			8.3%			TRQ				19.3%			21.6%	70 C OC
2nd year			6.7%			TRQ				17.5%			19.5%	10.407
3rd year			2.0%			TRQ				15.8%			17.3%	10 49/
4th year			3.3%			TRQ				14.0%			15.1%	17 40/
5th year			1.7%			TRQ				12.3%			13.0%	16.50/
6th year			Free			TRQ				10.5%			10.8%	15 502
7th year			Free			TRQ				10.5%			8.7%	1.4 502
8th year			Free			TRQ				10.5%			6.5%	13.69/
9th year			Free			TRQ				10.5%			4.3%	13 692
10th year			Free			TRQ				10.5%			2.2%	/11 60/
11th year 1			Free			TRQ				10.5%			Free	10.7%
12th year			Free			TRQ				10.5%			Free	707-01
13th year			Free			TRQ				10.5%			Free	707 01
14th year 15			Free			TRQ				10.5%			Free	707 01
15th year 10			Free			TRQ				10.5%			Free	707 01
16th year 17			Free			TRQ				10.5%			Free	10.70%
17th year 18			Free			TRQ				10.5%			Free	10.70/
18th year 19			Free			TRQ				10.5%			Free	707-01
19th year 20t			Free I			TRQ				10.5%			Free I	70 707
20th year As fr			Free I			TRQ				10.5%			Free I	10 707
As from 21st year			Free			TRQ				10.5%			Free	10.79/

r As from 21st				Free	Free	Free				TRQ	_
20th year				Free	Free	Free				TRQ	
19th year				Free	Free	Free				TRQ	
18th year				Free	Free	Free				TRQ	_
17th year				Free	Free	Free				TRQ	
16th year				Free	Free	Free				TRQ	
15th year				Free	Free	Free				TRQ	
14th year				Free	Free	Free				TRQ	
13th year				Free	Free	Free				TRQ	
12th year				Free	Free	Free				TRQ	-
11th year				Free	Free	Free				TRQ	
10th year				2.7%	2.7%	2.5%				TRQ	
9th year				5.4%	5.4%	5.1%				TRQ	
8th year				8.1%	8.1%	7.6%				TRQ	
7th year				10.8%	10.8%	10.2%				TRQ	
6th year				13.5%	13.5%	12.7%				TRQ	
5th year				16.3%	16.3%	15.3%				TRQ	
4th year				19.0%	19.0%	17.8%				TRQ	
3rd year				21.7%	21.7%	20.4%				TRQ	
2nd year				24.4%	24.4%	22.9%				TRQ	
1st year				27.1%	27.1%	25.5%				TRQ	
Note										TRQ-20, S	
Category				B10	B10	B10		х _ф Х		TRQ	_
Base rate				29.8%	29.8%	28.0%				21.3%	
Description	2 Other	(1) Containing added sugar	A Chewing gum and other sugar confectionery, preparations in blocks, slabs, bars and paste	- Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	- Other	B Other	(2) Other	a for the quantity within the limits of a tariff quota signalated by a cabinet order which is effective at the time of import and under the conditions set on they relevant regalations which are effective at the time of import. Note: The tariff quota shall be calculated on the basis of the quantity of demand of prowdered milk and such food preparations for manufacture of obcodate in the coming fiscal year (April-March), and also in consideration of other relevant conditions	- Other	Intended for use as materials for chocolate	a moscus
Tariffline				180620.111	180620.119	180620.190		180620.210	180620.290		_

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9th	9th year 10	10th year	11th year 12	12th year 13	13th year 14t	14th year 15	15th year 16	16th year 17	17th year 18	18th year	19th year 20t	20th year	As from 21st year
	Other, in blocks, slabs or bars																								
180631.000	Filled	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1806.32	Not filled																								
180632.100	1 Chocolate confectionery	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing added sugar																								
180632.211	Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	29.8%	B10		27.1%	24.4%	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		27.1%	24.4%	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%	BS		17.8%	14.2%	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 Chocolate confectionery	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04, containing cocca powder in a proportion by weight of less than 10%																								
	A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
180690.311	- For "the Pooled Quota of other milk products"	21.0%	R6		19.3%	17.5%	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		×	S																					

Taril		18069	18069			18069	18069	18069		19.01	1901.10			110011
Tariffline		80690.321	80690.322			80690.211	80690.219	80690.220	Ch		.10			1110111061
Description	B Other	(a) Containing added sugar	(b) Other	(2) Other	A Containing added sugar	- Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	- Other	B Other	Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products	Malt extract; food proparations of flour, groats, mend, sared, sred more traver, or mend extract, or nearly area or containing less than 40% by weight of cocor acticulated on a totally defatted basis, not deswhere specified or michaeld, todd proparations of goods of headings 0.401 to 0.404, not containing cover or containing less than 3% by weight of cocor calculated on a totally defatted basis, not deswhere specified or included that to the containing to th	Preparations suitable for infants or young children, put up for retail sale	1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter	(1) Of a milk fat content, by weight, not exceeding 30%	- For "the Pooled Quota of other milk products"
Base rate		23.8%	21.3%			29.8%	29.8%	21.3%	milk; pastryec					k 25.0%
Category		B7	RS			B10	B10	B10	ooks' prod					R6
y			s					s	ncts					
1st year		20.8%	20.3%			27.1%	27.1%	19.4%						22.9%
2nd year		17.9%	19.4%			24.4%	24.4%	17.4%						20.8%
3rd year		14.9%	18.4%			21.7%	21.7%	15.5%						18.8%
4th year		11.9%	17.4%			19.0%	19.0%	13.6%						16.7%
5th year		8.9%	16.5%			16.3%	16.3%	11.6%						14.6%
6th year		%0.9	15.5%			13.5%	13.5%	%1.6						12.5%
7th year		3.0%	14.5%			10.8%	10.8%	7.7%						12.5%
8th year		Free	13.6%			8.1%	8.1%	5.8%						12.5%
9th year		Free	12.6%			5.4%	5.4%	3.9%						12.5%
10th year		Free	11.6%			2.7%	2.7%	1.9%						12.5%
11th year		Free	10.7%			Free	Free	Free						12.5%
12th year		Free	10.7%			Free	Free	Free						12.5%
13th year		Free	10.7%			Free	Free	Free						12.5%
14th year		Free	10.7%			Free	Free	Free						12.5%
15th year 1		Free	10.7%			Free	Free	Free						12.5%
16th year 1		Free	10.7%			Free	Free	Free						12.5%
17th year		Free	10.7%			Free	Free	Free						12.5%
18th year		Free	10.7%			Free	Free	Free						12.5%
19th year 20		Free	10.7%			Free	Free	Free						12.5%
20th year As f		Free	10.7%			Free	Free	Free						12.5%
As from 21st year		Free	10.7%			Free	Free	Free						12.5%

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year 2	20th year	As from 21st year
190110.119	9 - Other		×	s																					
	(2) Other																								
190110.121	1 - For "the Pooled Quota of other milk products"	25.0%	R6		22.9%	20.8%	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	9 - Other		×	s																					
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04																								
190110.211	1 A Containing added sugar	23.8%	R5	s	22.7%	21.6%	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%
190110.219	9 B Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free								
	(2) Other																								
190110.221	1 A Containing added sugar	24.0%	RS		22.9%	21.8%	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	9 B Other	13.6%	R5		13.0%	12.4%	11.7%	11.1%	10.5%	%6.6	9.3%	8.7%	8.0%	7.4%	%8.9	6.8%	%8'9	%8.9	%8.9	%8.9	%8.9	%8.9	%8.9	%8.9	6.8%
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05																								
	I Food preparations of flour, ment or starch, which contain more than 85% by weight of flour, goues, meal and pellets of nice, wheat, triticale or barley, starch, or any combination thereof, excluding cakemixes and a kind used as food sainable for minanes or young children or detertic purpose, dought for rice products, excluding a kind used as food suitable for infants or young children or detertic purpose, food preparations of goods of beadings of Jol 10 old Jol (preparations or maining not less than 30% of natural mills containing not less than 30% of natural mills containing to the supering the house of the house of the period of the house of the period of the house of																								

n 21st ır				
As from 21st year				
ar 20th year				
19th year				
18th year				
17th year				
16th year				
15th year				
14th year				
13th year				
12th year				
11th year				
10th year				
9th year				
8th year				
7th year				
6th year				
5th year				
4th year				
3rd year				
2nd year				
1st year				
Note				
Category		Xq1	х	
Base rate Category				
Description	A Mostly containing rice preparation	Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Supply-Demand and Price of Supple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported on Agriculture, for easty and Fisherts according to the cabinet certification of Minister of Agriculture, for easty and Fisherts according to the cabinet order concerning rice and others provided by the cabinet order concerning rice and others provided by the cabinet order provided by the cabinet order provided by the cabinet order provided in column 3 of the paragraph 1 of Article 34 of the Law	- Other	B Mostly containing wheat and triticale preparation
Tariffline		190120.122	190120.128	

As from 21st year				TRQ
20th year				TRQ
19th year				TRQ
18th year				TRQ
17th year				TRQ
16th year				TRQ
15th year				TRQ
14th year				TRQ
13th year				TRQ
12th year				TRQ
11th year				TRQ
10th year				TRQ
9th year				TRQ
8th year				TRQ
7th year				TRQ
6th year				TRQ
5th year				TRQ
4th year				TRQ
3rd year				TRQ
2nd year				TRQ
1st year				TRQ
Note				TRQ-4
Category		Xq1		TRQ
Base rate			25.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO
Description	Covernment according to Article 42 of the Law for Stabilization of Suphy-Demand and Price of Suphy-Demand and Price of Suphy-Demand and Price of Suphy-Demand and Price of Suphy-Pood (Law No. 113 of 11944), imported to be purchased and sold by Japanese Government as old by Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Footsty and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided by the cabinet	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariffline	190120.131			

20th year As from 21st	
20th year	
19th year	
17th year 18th year	
17th year	
16th year	
15th year	
14th year	
10th year 11th year 12th year 13th year 14th year 15th year	
12th year	
11th year	
10th year	
9th year	
8th year	
7th year	
6th year	
5th year	
4th year	
3rd year	
2nd year	
1st year	
Note	The originating goods classified under this tariff line belong to the sub-heading 190.1.20, in which Japan makes a makes a on the originating goods cognitional tariff line tariff line tariff line that the sub-heading line and the commitment originating goods classified under the tariff line ta
Base rate Category	×
Base rate	
Description	- Other
Tariffline	190120.139

As from 21st year					TRQ
20th year					TRQ
19th year					TRQ
18th year					TRQ
17th year					TRQ
16th year					TRQ
15th year					TRQ
14th year					TRQ
13th year					TRQ
12th year					TRQ
11th year					TRQ
10th year					TRQ
9th year					TRQ
8th year					TRQ
7th year					TRQ
6th year					TRQ
5th year					TRQ
4th year					TRQ
3rd year					TRQ
2nd year					TRQ
1st year					TRQ
Note					TRQ-8
Category			Xq1		m TRQ
Base rate		o'*		25.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	C Mostly containing barley preparation	Government according to Article 42 of the Law for Stabilization of 42 of the Law for Stabilization of 52 of the Law for Stabilization of Supply-Demand and Price of Supple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with extrication of Minister of Agriculture, for seary and Fisheris according to the cabinet order concerning wheat and others provided by the cabinet order provisioning wheat and others provided by the cabinet order provisioning wheat and others provided by the cabinet order provision of Minister of puragraph 1 of Article 45 of the Law Law	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariffline		190120.141			

As from 21st year			
20th year			
19th year			
18th year			
17th year			
16th year			
15th year			
13th year 14th year			
12th year			
11th year			
10th year			
9th year			
8th year			
7th year			
6th year			
5th year			
4th year			
3rd year			
2nd year			
1st year			
Note	The originating goods classified mader this traif line belong to the subheading to 1901.20, in which Japan makes a makes a commitment originating goods classified turiffer the furtil to 1901.20, in which Japan makes a makes a make originating commitment formation on the originating goods classified the furtil to 1901.20, i.d., i		
Base rate Category	×		
Base rate			
Description	- Other	D Mostly containing starch	(a) Containing wheat starch
Tariffline	190120.149		

As from 21st year			TRQ
20th year			TRQ
19th year			TRQ
18th year			TRQ
17th year			TRQ
16th year			TRQ
15th year			TRQ
14th year			TRQ
13th year			TRQ
12th year			TRQ
11th year			TRQ
10th year			TRQ
9th year			TRQ
8th year			TRQ
7th year			TRQ
6th year			TRQ
5th year			TRQ
4th year			TRQ
3rd year			TRQ
2nd year			TRQ
1st year			TRQ
Note			TRQ-4
Category		Xq1	TRQ
Base rate			25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	Coverment a coording to Article 4.2 of the Law for Stabilization of Supplication of Supplicati	- For the tariffrate quota in Japan's Schedule to the WTO Agreement	- Other
Tariffline	190120.151		

Figure Conception Concept				_			_	
Parameter Para	As from 21st year						TRQ	
Particular Par	20th year						TRQ	
Particular Par	19th year						TRQ	
The companion	18th year						TRQ	
Pacerphone Pac	17th year						TRQ	
Pacerphone Pac	16th year						TRQ	
Colpar C							TRQ	
-Other -O							TRQ	
Pascripton Pas	13th year						TRQ	
Collection Paser rate Category Note 1st year Stadywar	12th year						TRQ	
Collection Paser rate Category Note 1st year Stadywar	11th year						TRQ	
Description Other Oth							TRQ	
Description Base rate Category Note Ist year 2nd year 3rd year 6th year 7th conginuing and edd of Other Contamined and edd of Sugar Action 119 york 119 year 119 young classified and edd of other 119 york 120 york 119 york 120 yo	9th year						TRQ	
Description Base rate Category Note 1st year 2nd year 31d year 6th year 6th year 7 The criginating classified classified whether the sub-leaf and tariff commitment or similar articles stared or similar articles and - Cher 119 yearly 119 yearl	8th year						TRQ	
Passcription	7th year						TRQ	
Posserption	6th year						TRQ	
Description	5th year						TRQ	
Description Other Oth	4th year						TRQ	
Description Other Other Originating agoods classified and et his traiff ine subbeacing 1901.20, in which sham had so at the commitment of the continuous classified and et his classified and et his commitment of the continuous classified and et his classified an	3rd year						TRQ	
Description Other Oth	2nd year						TRQ	
Description Other Other (b) Other (c) Other Committing added sugar — Committing added sugar — Other	1st year						TRQ	
Description Other Other (b) Other (c) Other Committing added sugar — Committing added sugar — Other	Note	The goods classified under this artificial maker this makes a makes a relevant artiff the commitment commitment commitment on the configuration of the comparison of the comparison of the configuration of the configurating					TRQ-17, S	
- Other (b) Other (c) Other (c) Other (d) Other - For 'the Pooled Quota of starch or similar articles* - Containing added sugar - Other - Other - Other (3) Dough's for rice products, excluding is find used as lood suitable for infants or young children or detertie purpose	ategory				Xq1	Xq1	TRQ	
- Other (b) Other (c) Other (b) Other - For "the Pooled Quota of starch or similar articles" - Containing added sugar - Other - Other - Other (3) Doughs for rice products, excluding a fixed as food suitable for intents or young children or deterting the propagation of dieteric purpose	Base rate (119 yen/kg	
Tariffline 190120.152 190120.156 190120.157	Description	-Other	(b) Other	- For "the Pooled Quota of starch or similar articles"	Containing added sugar	Other		(3) Doughs for rice products, excluding a kind used as food suitable for infants or young children or detetic purpose
	Tariffline	190120.152			190120.156	190120.157	190120.159	

Base rate Category Note 1st year 2nd year 3rd year 4th year 6th year 6th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year	190120.162	190120.168			190120.219		190120.222		190120.223	190120.224
Base rate Category Note 1st year 2nd year 3rd year 4th year 6th year 6th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year	- Imported by Japanese Government according to Article 30 of the Law for Subhiration of Supply-Demand and Price of Staple Food (Law No. 113 of 194), imported to be purchased and sold by Japanese Government in response to 3 joint application by selfer to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rise and others provided by the cabinet order column 3 of panagraph 1 of Article 34 of the Law, imported with	- Other	2 Other	(1) Food preparations of goods of headings 04.01 to 04.04	B Other	(2) Cake-mixes	A Containing added sugar	B Other	(a) Put up in containers for retail sale, not more than 500 g each including container	(h) Other
Category Note 1st year 2nd year 3rd year 4th year 3th year 9th year 10th year 11th year 12th year 15th year 15th year 16th year 17th year 18th year 19th year 20th year					21.3%		23.8%		12.0%	12 0%
1st year 2nd year 3rd year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 15th year 15t	Xq1	×			B10		TRQ		. B8	88
2nd year 3rd year 6th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 15th year 16th year 10th year 20th year 20t							TRQ-2			
3rd year 4th year 5th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 15th year 15th year 15th year 15th year 15th year 20th year 20th year					19.4%		TRQ		10.7%	10 7%
4th year 5th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 14th year 15th year 16th year 16th year 17th year 19th year 20th year 20th year					17.4%		TRQ		9.3%	0 3%
Sth year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 20th year 20th year					15.5%		TRQ		8.0%	%0.8
6th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year 15th year 15th year 16th year 17th year 19th year 20th year					13.6%		TRQ		6.7%	%2.9
7th year 8th year 9th year 10th year 11th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 20th year 20th year					11.6%		TRQ		5.3%	2 30%
8h year 9th year 10th year 11th year 12th year 13th year 14th year 15th year 16th year 17th year 19th year 20th year					%1.6		TRQ		4.0%	4 0%
9th year 11th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 20th year					7.7%		TRQ		2.7%	2 7%
10th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 19th year 20th year					5.8%		TRQ		1.3%	1 30%
11th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 20th year					3.9%		TRQ		Free	Free
12th year 13th year 14th year 15th year 16th year 17th year 18th year 20th year					1.9%		TRQ		Free	Fran
13th year 14th year 15th year 16th year 17th year 18th year 20th year					Free		TRQ		Free	Free
14th year 15th year 16th year 17th year 18th year 19th year 20th year					Free		TRQ		Free	Free
15th year 16th year 17th year 18th year 19th year 20th year					Free		TRQ		Free	Eroo
16th year 17th year 18th year 19th year 20th year					Free		TRQ		Free	Eroo
17th year 18th year 19th year 20th year					Free		TRQ		Free	Fron
18th year 19th year 20th year					Free		TRQ		Free	Eroo
19th year 20th year					Free		TRQ		Free	Eroo
20th year					Free		TRQ		Free	Eroo
					Free		TRQ		Free	Free
s fro					Free		TRQ		Free	Fraa
As from 21st year					Free		TRQ		Free	Free

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9t	9th year 10	10th year 11	11th year 12	12th year 13	13th year 14t	14th year 15th	15th year 16th	16th year 17th year	ar 18th year	ar 19th year	ır 20th year	As from 21st year
	(3) Other																							
	A Containing added sugar																							
	(a) Containing not more than 15% by weight of sucrose	1																						
190120.231	- Preparations of rice flour		×																					
190120.232	- Preparations of wheat flour	. 24.0%	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ T	TRQ T	TRQ T	TRQ TRQ	TRQ	TRQ	TRQ	TRQ						
190120.233	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	. 9%5.9	4.4%	2.2%	Free	Free	Free F	Free F	Free F	Free Free	Free	Free	Free	Free
	(b) Other																							
190120.234	- Preparations of rice flour		х																					
190120.235	- Preparations of wheat flour	. 23.8%	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ T	TRQ T	TRQ T	TRQ TRQ	TRQ	TRQ	TRQ	TRQ						
190120.239	- Other	23.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ T	TRQ T	TRQ T	TRQ TRQ	TRQ	TRQ	TRQ	TRQ						
	B Other																							
190120.241	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		12.4%	11.1%	%6.6	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free F	Free F	Free Free	Free	Free	Free	Free
	- Other																							
190120.242	Preparations of rice flour		х																					
190120.243	Preparations of wheat flour	16.0%	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ T	TRQ T	TRQ T	TRQ TRQ	TRQ	TRQ	TRQ	TRQ						
190120.249	Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free F	Free F	Free F	Free Free	Free	Free	Free	Free
1901.90	Other																							

		I					
As from 21st year				5.3%			5.3%
20th year				5.3%			5.3%
19th year				5.3%			5.3%
18th year				5.3%			5.3%
17th year				5.3%			5.3%
16th year				5.3%			5.3%
15th year				5.3%			5.3%
14th year				5.3%			5.3%
13th year				5.3%			5.3%
12th year				5.3%			5.3%
11th year				5.3%			5.3%
10th year				5.3%			5.3%
9th year				5.3%			5.3%
8th year				5.3%			5.3%
7th year				5.3%			5.3%
6th year				5.3%			5.3%
5th year				7.9%			7.9%
4th year				10.5%			10.5%
3rd year				13.1%			13.1%
2nd year				15.8%			15.8%
1st year				18.4%			18.4%
Note					s		
Category				R19	×		R19
Base rate				21.0%			21.0%
Description	I Food preparations of flour, meal or starch, white ordina more than 83% by weight of flour, grouts, meal and pelles to free, which contain more than 83% by weight of flour, grouts, meal and pelles to may combination thereof, excleding eacher, mixes and a kind used as food stailable for infinite to young children or detective groups, and similar tee poducts, excluding stalk used as food stailable for infants or young children or detective proses; food of preparations of goods of headings 64 01 prop 48 flour or detective proses; food of preparations of goods of headings 64 01 prop 48 flour or detective containing not less than 30% of natural mik constituents by weight, calculated on the dry matter, excluding whippod cream in pressurfixed containing	(1) Food preparations of goods of helpfalling 640 (1) of 044, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressured containers	A Of a milk fat content, by weight, not exceeding 30%	- For "the Pooled Quota of other milk products"	- Other	B Other	- For "the Pooled Quota of other milk products"
Tariffline				190190.131	190190.132		190190.136

As from 21st year				
20th year				
19th year				
18th year				
17th year				
16th year				
15th year				
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8th year				
7th year				
6th year				
5th year				
4th year				
3rd year				
2nd year				
1st year				
Note	s			
Category	×			, a d
Base rate				
Description	- Other	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pollets of fries, whealt, tritical or bathey, starth, or wheat, tritical or bathey, starth, or any combination thereof, excluding cate, makes and a kind used as food suitable for infins or young children or dieteric purpose.	A Mostly containing rice preparation	Coverment according to Article 30 of the Law for Stabilization of 30 of the Law for Stabilization of 30 of the Law for Stabilization of Supply-Demand and Price of Supply-Condition of Supply-Condition of Supply-Condition of Supply-Condition of and sold by Japanese and sold by Japanese of coverment in response to a joint application by seller to an application of the Law application of the Law application of the seller approvided by the existent order provided by the existent order provided by the existent order provided by the teaching order approvided by the teaching order provided by the teaching order approvided by the teaching order
Tariffline	190190.137			190190.142

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As from 21st year					TRQ
20th year					TRQ
19th year					TRQ
18th year					TRQ
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7th year					TRQ
6th year					TRQ
5th year					TRQ
4th year					TRQ
3rd year					TRQ
2nd year					TRQ
1st year					TRQ
Note					TRQ-4
e Category	×		l b X		an TRQ
Base rate			9 % _ E 9 #:		25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WD Agreement
		B Mostly containing wheat and triticale preparation	- Imported by Japanese Government according to Article Government according to Article Covernment and Price of Supply-Pended and Price of Supply-Pended and Price of Supply-Pended to Papanese 1994, imported to be purchased and soid by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article Government of Minister of Agriculture, Foresty and Fisheris according to the eabinet order concerning wheat and others provided by the cabinet order concerning wheat and others provided by the cabinet order concerning wheat and others provided by the cabinet order foresterning wheat and others provided by the cabinet order foresterning and the Price of the Law Price of the WITO Japanes Schodule to the WITO		
Description	- Other	B Mostly containing triticale preparation	- Imported by Japanese Government according to Arti Az of the Law for Stabilization Stapply-Demand and Visabilization Stapply-Demand and Visabilization 1994), imported to be purchas and sold by Japanese to a japanese to a japanese to a japanese to man do the dynament in response to a japanese from Japanese Government in response to a japanese to any application by self to and papplication by self to and papplication of Stabilists of Agriculture, Foresty and Fisheries according to the east order concerning wheat and others provided by the cabines order provided in column 3 of pagaragha 1 of Article 43 of H. Law - For the tatiff rate quota in - For the tatiff rate quota in - For the tatiff rate quota in	Agreement	- Other
	'	H T	104 NN 1 80 8 00 4 0 4 10 0 0 0 0 1 1 1 1	4	
Tariffline	190190.148		(90)90,151		
Т	16		10		

As from 21st year		
20th year		
18th year 19th year 20th year		
18th year		
16th year 17th year		
15th year		
14th year		
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11th year		
9th year 10th year 11th year 12th year 13th year 14th year 15th year		
8th year		
7th year		
6th year		
5th year		
4th year		
3rd year		
2nd year		
1st year		
Note	The goods and the classified under this traiff line belong to the subheading to the subheading to the subheading to the subheading makes a makes a relevant tariff commitment on the originating goods classified under the traiff line traiff line	
Base rate Category	×	
Base rate		
		ing barley
Description	- Other	C Mostly containing barley preparation
	•	OF
Tariffline	651.00109	
Ta	<u>8</u>	

19th year 20th year sear year			ro TRO
20th year			o,
th year			TRQ
19			TRQ
18th year			TRQ
17th year			TRQ
16th year			TRQ
15th year			TRQ
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13th year			TRQ
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7th year			TRQ
6th year			TRQ
5th year			TRQ
4th year			TRQ
3rd year			TRQ
2nd year			TRQ
1st year			TRQ
Note			TRQ-8
te Category		Xq1	o an in TRQ ins in to o O
Base rate	of of sint sint of the sint of		25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WIT Agreement of Agreement of Agreement of the WIT Agreem
nc	Imported by Japanese Government according to Article Government according to Article 12 of the Law for Stabilization of Supply-Domand and Price of Supply-Domand and Price of 1994, imported to be purchased and solf by Japanese Government in response to a joint application by seller to and application of Nimister of Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forcestry and Charles according to the enbired corder roceroning wheat and others provided by the eabiest order promoting wheat and others provided in column 3 of puragraph 1 of Article 45 of the Law	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	
Description	- Imported by Japanese Government according Government according Supply-Demand and Pri Suple Food (Law No. 1 1944), imported to be put and soid by Japanese Government in response application by seller to a purchaser foon Japanese Government according to purchaser foon Japanese Government according to Agriculture, Prorese ording to Agriculture, Prorese ording to order concerning wheat order provided by the c order provided by the c order provided in colum paragraph 1 of Article 4 Law	 For the tall Japan's Sche Agreement 	Other
Tariffline	190190,161		

As from 21st year			
20th year			
19th year			
18th year			
17th year			
16th year			
15th year			
14th year			
12th year			
11th year			
10th year			
9th year			
8th year			
7th year			
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2nd year			
1st year			
Note	The organism organism or or or the organism or or the organism or or the organism or the organism or or the organism or or or or or or the organism or		
Category	×		
Base rate			
Description	· Other	D Mostly containing starch	(a) Containing wheat starch
Tariffline	1901190.169		
	Description Base rate Category Note 1st year 2nd year 4th year 7th year 7th year 9th year 1th year 1th year 15th year 15th year 15th year 15th year 15th year 18th year 19th year 19th year 20th year A8:	Description Blace ring Category Note Blace ring Category And Category Short Category Short Category Ca	Description Base rise Cutegory Note 1 Stylen

As from 21st year			TRQ
20th year			TRQ
19th year			TRQ
18th year			TRQ
17th year			TRQ
16th year			TRQ
15th year			TRQ
14th year			TRQ
13th year			TRQ
12th year			TRQ
11th year			TRQ
10th year			TRQ
9th year			TRQ
8th year			TRQ
7th year			TRQ
6th year			TRQ
5th year			TRQ
4th year			TRQ
3rd year			TRQ
2nd year			TRQ
1st year			TRQ
Note			TRQ-4
Category		Xq1	TRQ
Base rate			Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	- Imported by Japanese Government according to Article 42 of the Law for Stabitization of Supply Denand and Price of Staply Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a off overnment in response to a off overnment in response to a off overnment in seponse to a off overnment according to and purchaser from Japanese Government according to Article 43 of the Law or imported with extinction on off Minister of Agriculture, Foresty and Fisheries according to the earlined order concernming wheat and others provided by the cubine order provided in column 3 of puragraph 1 of Article 45 of the Law	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	- Other
Tariffline	190190.171		

As from 21st year						TRQ							
20th year						TRQ							
19th year						TRQ							
18th year						TRQ							
17th year						TRQ							
16th year						TRQ							
15th year						TRQ							
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13th year						TRQ							
12th year						TRQ							
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8th year						TRQ							
7th year						TRQ							
6th year						TRQ							
5th year						TRQ							
4th year						TRQ							
3rd year						TRQ							
2nd year						TRQ							
1st year						TRQ							
Note	The originating goods classified under this tariff line belong to the subheading the subheading the subheading the subheading the subheading the subheading the commitment commitment tariff to originating goods classified under the tariff the lattice 1901901711.					TRQ-17, S							
Category	×			Xq1	Xq1	TRQ				×	х	Х	
Base rate Category						119 yen/kg							
			- For "the Pooled Quota of starch or similar articles"	- Containing added sugar			(3) "Mochi" (rice-cake), "dango" or other similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose	not more than of rice	[i] Containing added sugar	1 Containing not more than 15% by weight of sucrose	T.		
Description	- Other	(b) Other	- For "the F starch or sin	Containii	Other	- Other	(3) "Mochi" (rice-cake), "dango" or other 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] Containi	1 Contai than 159 sucrose	2 Other	[ii] Other	[2] Other
							∵ o e .E .A						
Tariffline	190190.172			190190.176	190190.177	190190.179				190190.583	190190.585	190190.586	

As from 21st year							TRQ	
20th year							TRQ	
19th year							TRQ	
18th year							TRQ	
17th year							TRQ	
16th year							TRQ	
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14th year							TRQ	
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7th year							TRQ	
6th year							TRQ	
5th year							TRQ	
4th year							TRQ	
3rd year							TRQ	
2nd year							TRQ	
1st year							TRQ	
Note							TRQ-14	
Category	lpX	×					TRQ	
Base rate							28.0%	
Description	Government according to Article 30 of the Law for Stabilization of 30 of the Law for Stabilization of 30 of the Law for Stabilization of Supply-Demand and Price of Supple-Douglet and supple-Douglet 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, for exerty and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law	- Other	2 Other	(1) Food preparations of goods of headings 04.01 to 04.04	A Containing added sugar	(a) Containing less than 50% by weight of sucrose	- Foods, the largest single ingredient of which is sugar by weight	-Other
Tariffline	285.001001	190190.588					190190.211	

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8t	8th year 9th	9th year 10th	10th year 11th	11th year 12th	12th year 13th	13th year 14th year	year 15th year	16th year 17th year	ar 18th year	ar 19th year	r 20th year	As from 21st year
190190.216	Whipped cream in pressurised containers	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5% 4.	4.3% 2.2	2.2% F	Free Free		Free Free	Eree	Free Free	Free	Free	Free	Free
190190.217	Other	23.8%	TRQ	TRQ-11	TRQ	TRQ T	TRQ TH	TRQ T	TRQ TR	TRQ TH	TRQ TRQ	Q TRQ	TRQ TRQ	TRQ	TRQ	TRQ	TRQ						
190190.219	(b) Other	29.8%	TRQ	TRQ-15	TRQ	TRQ T	TRQ TH	TRQ T	TRQ TR	TRQ TH	TRQ TRQ	Q TRQ	TRQ TRQ	TRQ	TRQ	TRQ	TRQ						
	B Other																						
190190.221	- Whipped cream in pressurised containers	21.3%	R19	s	18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	5.3%	5.3% 5.	5.3% 5.3	5.3% 5.	5.3% 5.3%		5.3% 5.3%	% 5.3%	5.3% 5.3%	5.3%	5.3%	5.3%	5.3%
190190.229	- Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8% 3.	3.9% 1.9	1.9% F	Free Free		Free Free	æ Free	Free Free	Free	Free	Free	Free
190190.230	(2) Malt extract	%0.6	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5% 1.	1.6% 0.8	0.8% F	Free Free		Free Free	E Free	Free Free	Free	Free	Free	Free
	(3) Other																						
	A Containing added sugar																						
	(a) Containing not more than 15% by weight of sucrose																						
190190.241	- Preparations of rice flour		×																				
190190.242	- Preparations of wheat flour	24.0%	TRQ	TRQ-3	TRQ	TRQ T	TRQ TH	TRQ T	TRQ TR	TRQ TH	TRQ TRQ	Q TRQ	TRQ TRQ	TRQ	TRQ	TRQ	TRQ						
190190.243	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	%6.01	8.7%	6.5% 4.	4.4% 2.2	2.2% F	Free Free		Free Free	æ Free	Free Free	Free	Free	Free	Free
	(b) Other																						
	- Foods, the largest single ingredient of which is sugar by weight																						
190190.246	Preparations of rice flour		х																				
190190.247	Preparations of wheat flour	п 28.0%	TRQ	TRQ-3	TRQ	TRQ T.	TRQ TF	TRQ T	TRQ TR	TRQ TF	TRQ TRQ	Q TRQ	TRQ TRQ	TRQ	TRQ	TRQ	TRQ						
190190.248	Other	28.0%	TRQ	TRQ-11	TRQ	TRQ T	TRQ TF	TRQ T	TRQ TR	TRQ TF	TRQ TRQ	Q TRQ	TRQ TRQ	TRQ	TRQ	TRQ	TRQ						
	- Other																						
190190.251	Preparations of rice flour		×																				

																								_
Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year 1	11th year 12	12th year	13th year 14	14th year 15	15th year 16	16th year 17	17th year 18th	18th year 19t	19th year 20th year	ar As from 21st year
190190.252	Preparations of wheat flour	our 23.8%	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ TI	TRQ T	TRQ TRQ	TRQ
190190.253	Other	23.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ TI	TRQ T	TRQ TRQ	TRQ
	B Other																							
190190.261	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		12.4%	11.1%	%6'6	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free F	Free	Free Free	Free
	- Other																							
190190.266	Preparations of rice flour		×																					
190190.267	- Preparations of wheat flour	16.0%	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ TI	TRQ T	TRQ TRQ	TRQ
190190.269	- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free F	Free F	Free Free	Free
19.02	Pasin, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, camelloni; couscous, whether or not prepared	at																						
	Uncooked pasta, not stuffed or otherwise prepared																							
190211.000	Containing eggs	30 yen/kg	B8		26.67 yen/kg	23.33 yen/kg	20.00 yen/kg	26.67 yen/kg 23.33 yen/kg 20.00 yen/kg 16.67 yen/kg 13.33 yen/kg 10.00	13.33 yen/kg		yen/kg 6.67 yen/kg 3	3.33 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free Fi	Free F	Free Free	Free
1902.19	Other																							
190219.010	1 Biefun	27.20 yen/kg	R5		25.96 yen/kg	24.73 yen/kg	23.49 yen/kg	22.25 yen/kg 2	21.02 yen/kg	19.78 yen/kg 1	18.55 yen/kg 1	7.31 yen/kg 16	0.07 yen/kg 14.	84 yen/kg 13	.60 yen/kg 13.	60 yen/kg 13	60 yen/kg 13.0	60 yen/kg 13.t	50 yen/kg 13.0	60 yen/kg 13.6	0 yen/kg 13.60	yen/kg 13.60	25.95 yearls 24.79 yearls 22.54 yearls 22.54 yearls 22.55	n/kg 13.60 y
	2 Other																							
	- Macaroni and spaghetti					_																		
190219.093	3 Spaghetti	30 yen/kg	B10		27.27 yen/kg .	24.55 yen/kg	21.82 yen/kg	27.27 yen/kg 24.55 yen/kg 21.82 yen/kg 19.09 yen/kg 16.36 yen/kg 13.64	16.36 yen/kg		yen/kg 10.91 yen/kg 8	8.18 yen/kg 5.4	5.45 yen/kg 2.7	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free Fi	Free F	Free Free	Free
190219.094	t Macaroni	30 yen/kg	B10		27.27 yen/kg .	24.55 yen/kg	21.82 yen/kg	27.27 yen/kg 24.55 yen/kg 21.82 yen/kg 19.09 yen/kg 16.36 yen/kg 13.64	16.36 yen/kg		yen/kg 10.91 yen/kg 8.18 yen/kg		5.45 yen/kg 2.7	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free Fi	Free F	Free Free	Free
	- Other																							
190219.092	Udon, somen and soba	34 yen/kg	TRQ	TRQ-6	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ TI	TRQ T	TRQ TRQ	TRQ
190219.099	o Other	34 yen/kg	B10		30.91 yen/kg	27.82 yen/kg	24.73 yen/kg	21.64 yen/kg	18.55 yen/kg	15.45 yen/kg 1	12.36 yen/kg 5	30.91 yen/kg 27.82 yen/kg 24.73 yen/kg 21.64 yen/kg 18.55 yen/kg 15.45 yen/kg 12.36 yen/kg 9.27 yen/kg 6.18 yen/kg		3.09 yen/kg	Free	Free	Free	Free	Free	Free	Free Fr	Free F	Free Free	Free

Tariffline	Description	Base rate Category	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9th	9th year 10ti	10th year 11	11th year 12th	12th year 13t	13th year 14th	14th year 15th	15th year 16th	16th year 17th year	ear 18th year	ear 19th year	ear 20th year	r As from 21st
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared																							
	1 Containing added sugar																							
190220.110	(1) Containing more than 20% by weight of stategate, meat, meat offial, blood, fish or crustaceans, molitose or other aquatic invertebrates, or only an experience and combination thereof, and also combination thereof, and also containing by weight over each of such other products	5.1%	B10		4.6%	4.2%	3.7%	3.2%	2.8%	2.3%	1.9%	1.4% 0	0 %6'0	0.5%	Free	Free	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free
190220.190	(2) Other	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5% 4	4.3% 2	2.2%	Free F	Free I	Free F	Free Fr	Free Fr	Free Free	. Free	Free	Free	Free
	2 Other																							
190220.210	(1) Containing more than 20% by weight of stassage, meat, meat offal, weight of stassage, meat, meat offal, blood, fish or creataceans, nolluses or other aquatic invertebrates, or only an experience of the against invertebrates, or any combination thereof, and also combination thereof and also weight over each of such other products	5.1%	B10		4.6%	4.2%	3.7%	3.2%	2.8%	2.3%	1.9%	1.4% 0	0 %6.0	0.5%	Free	Free	Free	Free	Free	Free Free	Free	Free	Free	Free
190220.220	(2) Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	%L'6	7.7%	5.8% 3	3.9%	1.9%	Free F	Free I	Free F	Free Fr	Free Fr	Free Free	e Free	Free	Free	Free
1902.30	Other pasta																							
190230.100	1 Containing added sugar	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5% 4	4.3% 2	2.2%	Free F	Free I	Free F	Free Fr	Free Fr	Free Free	e Free	. Free	Free	Free
	2 Other																							
190230.210	- Instant Ramen and other instant noodles	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	%L'6	7.7%	5.8% 3	3.9%	1.9%	Free F	Free I	Free F	Free Fr	Free Fr	Free Free	e Free	Free	Free	Free
190230.290	- Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	%L'6	7.7%	5.8% 3	3.9%	1.9%	Free F	Free I	Free F	Free Fr	Free Fr	Free Free	e Free	Free	Free	Free
					1	1													•					

As from 21st year	Free			Free			
20th year	Free			Free			
19th year	Free			Free			
18th year	Free			Free			
17th year	Free			Free			
16th year	Free			Free			
15th year	Free			Free			
14th year	Free			Free			
13th year	Free			Free			
12th year	Free			Free			
11th year	Free			Free			
10th year	2.18 yen/kg			Fræ			
9th year	4.36 yen/kg			Free			
8th year	g 6.55 yen/kg			Free			
7th year	g 8.73 yen/kg			1.4%			
6th year	g 10.91 yen/kg			2.9%			
5th year	21.82 yen/kg 19.64 yen/kg 17.45 yen/kg 15.27 yen/kg 13.09 yen/kg 10.91			4.3%			
4th year	ig 15.27 yen/k			5.8%			
3rd year	17.45 yen/l			7.2%			
2nd year	g 19.64 yen/k			8.6%			
1st year	21.82 yen/l			10.1%			
Note							
te Category	kg B10			. B7			Xql
Base rate	24 yen/kg	ile, ced ced cd,		by 11.5%	m at,		d d d d d d d d d d d d d d d d d d d
Description	Conscous	Prepared foods obtained by the swelling or acsumple, acs	Prepared foods obtained by the swelling or roasting of cereals or cereal products	Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley	(1) Ofrice	- Imported by Japanese Government according to Article 30 of the Law for according to Article 30 of the Law for Stabilization of Stapiby-Demand and Price of Stabile Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with application of the Law, imported with a certification of Minister of Agriculture, forestry and Fisheries according to the cabinet order connecting free and others provided in column 3 of paragraph 1 of Article 34 oct. A control of the Column 3 of paragraph 1 of Article 34 oct. A control of the Column 3 of paragraph 1 of Article 34 oct. - Act A A Column 2 of paragraph 1 of Article 34 oct. - A Column 3 of paragraph 1 of Article 34 oct. - A Column 3 of paragraph 1 of Article 34 oct. - A Column 3 of paragraph 1 of Article 34 oct.
Tariffline	190240.000	19.04	1904.10	190410.010			190410.211

Figure 1 Figure 2 Figure 3						
Description	As from 21st year					TRQ
Coloration Energine Content Energy National Coloration Energy National Coloration Energy	20th year					TRQ
Description	19th year					TRQ
Exercise State Category State Category State Sta	18th year					TRQ
15 15 15 15 15 15 15 15	17th year					TRQ
15 15 15 15 15 15 15 15	16th year					TRQ
Description Blace rine Category Note 1st year 2st year 3st year 4st year						TRQ
Description Bust rise Citegory Note 1st year 2sd year 3sd year 4sd year 3sd year 6sd year 3sd year 3sd year 4sd year 3sd year	14th year					TRQ
Care Order						TRQ
Color Description Base rate Category Note 1st year 2nd year 31d year 4th year 5th year 5	12th year					TRQ
Description	11th year					TRQ
Describion Base rate Category Note 1st year 2nd year 3td ye	10th year					TRQ
Description Base rate Category Note 1st year 2nd year 3td year 3td year 7th year 7th year (2) Of wheat and triticate	9th year					TRQ
Description Description Description Base rate Category Note 1st year 2nd year 3rd year 6th year 6th year	8th year					TRQ
Description Base rate Category Note 1st year 2nd year 3td year 4th year 5th year	7th year					TRQ
Description Base rate Category Note 1st year 2nd year 3td year 4th year	6th year					TRQ
Description Base rate Category Note 1st year 2nd year 3rd year	5th year					TRQ
Description Description Base rate Category Note 1st year 2nd year	4th year					TRQ
Description Description (2) Of wheat and triticale (2) Of wheat and triticale - Imported by Japanese Government according to Article 4.2 of the Law for 13 of Proce (Stapple Food Law No. 113 of Stapple Food Law No. 113 of Office Law or inported with certification of Minister of Agriculture, Forestry and Festeries according to the cabiner oted rounders provided by the cabiner oted rounders of the Law or the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Stapple Law No. 113 of Danagraph 1 of Article 45 of the Law (Danagraph 1 of Arti	3rd year					TRQ
Description Description Base rate Category Note	2nd year					TRQ
Description Caugory	1st year					TRQ
Description - Other (2) Of wheat and triticale (2) Of wheat and triticale - Imported by Japanese Government according to Article 42 of the Law for Regularization of Stupply-Demand and Price of Staple Food (Law Vo. 113 of 1944), imported to be purchased and sold by Japanese Government according to Article 43 of the Law or imported with contraction and practication of Minister of Agriculture, Foresty and Febreries according to the eabhing to Agriculture, Processy and Febreries according to the eabhing order concerning wheat and others provided in orduna 3 of paragraph 1 of Article 45 of the Law - For the tariff rate quote in Japan's Schedule to the WTO Agreement - Other	Note					TRQ-1
Description - Other (2) Of wheat and triticale (2) Of wheat and triticale - Imported by Japanese Government according to Article 42 of the Law for Regularization of Stupply-Demand and Price of Staple Food (Law Vo. 113 of 1944), imported to be purchased and sold by Japanese Government according to Article 43 of the Law or imported with contraction and practication of Minister of Agriculture, Foresty and Febreries according to the eabhing to Agriculture, Processy and Febreries according to the eabhing order concerning wheat and others provided in orduna 3 of paragraph 1 of Article 45 of the Law - For the tariff rate quote in Japan's Schedule to the WTO Agreement - Other	Category	×			Xq1	
	Base rate					Subject to an import mark-up in accordance with Japan's Schedule to the WIO Agreement
Tariffline 190410.221	Description	- Other	(2) Of wheat and triticale	Imported by Japanese Government according to Article 420 felt Jaw for Subhirization of Suphirization of Suphirication of Suphirization of Suphirication of Suph	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other
	Tariffline	190410.212		190410.221		

ts.		
As from 21st year		
20th year		
19th year		
18th year		
17th year		
16th year		
9th year 10th year 11th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 19th year 20th year		
14th year		
13th year		
12th year		
11th year		
10th year		
9th year		
8th year		
7th year		
6th year		
5th year		
4th year		
3rd year		
1st year 2nd year 3rd year		
1st year		
Note	The originating goods classified under this tariff line belong to the subheading to the light li	
ategory	×	
Base rate Category		
Description	- Other	(3) Of barley
Tariffline	190410 229	

As from 21st year				TRQ
20th year				TRQ
19th year				TRQ
18th year				TRQ
17th year				TRQ
16th year				TRQ
15th year				TRQ
14th year				TRQ
13th year				TRQ
12th year				TRQ
11th year				TRQ
10th year				TRQ
9th year				TRQ
8th year				TRQ
7th year				TRQ
6th year				TRQ
5th year				TRQ
4th year				TRQ
3rd year				TRQ
2nd year				TRQ
1st year				TRQ
Note				TRQ-7
Category		Xq1		TRQ
Base rate			19.2%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO
Description	a-imported by Japanese Government according to Article 42 of the Law for Subilization of Supply-Demmal and Pioto 113 of 1949, imported to be purchased and 1949, imported to be purchased and 1949, imported to be purchased and 1940 Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law of inported with certification of Minister of Government according to Article 43 of the Law of imported with certification of Minister of Agriculture, Forestry and Fisheries according to the exhibited offer concerning wheat and others provided by the cabinet order column 3 of paragraph 1 of Article 45 of the Law	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariffline	190410.231			

Fig. 1. Decreption Binate of Control Robert Binate and State Control Robert Binate Contr							
Figure F	As from 21st year		Free		Free		
- Chery Cher			Free		Free		
- Other - Othe	19th year		Free		Free		
Description	18th year		Free		Free		
- Chief Chiego	17th year		Free		Free		
Description Biase rue Catagony Note The Catagony	16th year		Free		Free		
Description Base rate Category Note 1st year 2nd year	15th year		Free		Free		
-Other Description Base rule (arguming equivalent training to the containing rule of the co	14th year		Free		Free		
Description Description Description Place Pl	13th year		Free		Free		
- Other - Other - Collection	12th year		Free		Free		
Description Base rate Category Note 1st year 2nd year 3rd year 5th year 5th year 5th year 7th year 9th year	11th year		Free		Free		
Description Base rate Category Note 1st year 3rd year 5th year 5th year 7th year 8th year Category	10th year		1.5%		Free		
Pascription Base rate Category Note 1st year 3rd year 5th year 7th year	9th year		3.0%		Free		
Description Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 6th year	8th year		4.4%		Free		
Description Base rate Category Note 1st year 2nd year 3rd year 5th year	7th year		2.9%		1.4%		
Prepared foods obtained from unroasted cereal flakes and roasted cereal flakes and roasted cereal flakes or swelling of rice, wheat, trikelle or by weight of these obtained by wheat, trikelle or by weight of these obtained by wheat, trikelle or by weight of these obtained by wheat, trikelle or by weight of these obtained by wheat, trikelle or by weight of these obtained by wheat, trikelle or by weight of these obtained by march's swelling of rice, wheat, trikelle or barrier and the containing of time, wheat, trikelle or between the containing of time.	6th year		7.4%		2.9%		
Description Base rate Category Note 1st year 2nd year 3rd year -Other	5th year		8.9%		4.3%		
Description Base rate Category Note 1st year 2nd year -Other -Other The Criginating Conditional -Other Criginating Conditional -Other Criginating Conditional -Other Criginating Conditional -Other Canada -Other Conditional -Other Conditional -Other Conditional -Other Canada -Other Conditional -Other Conditional	4th year		10.4%		5.8%		
Description Base rate Category Note 1st year cross-configuration originating goods classified and early fine and fine	3rd year		11.9%		7.2%		
Description Base rate Category Note originating goods classified and this tariff line goods classified and this tariff line sub-leading to the sub-leading to the sub-leading tariff line sub-leading to the sub-leading sub-leading to the sub-leading sub-leading to the sub-leading tariff line sub-leading to the sub-leading sub-lead	2nd year		13.3%		%9'8		
Description Base rate Category - Other 3 Other 1 Breakfase of the mixtures of unmosted cereal fakes are from mixtures of unmosted cereal fakes are from mixtures of unmosted cereal fakes are foreign family and the second face of the family of the family are of the family family family wargin of those obtained by harry barky.	1st year		14.8%		10.1%		
Prepared foods obtaining not less than 50% by weight of these obtained from unroasted cereal falses and roasted cereal falses of annoasted cereal falses and roasted cereal false of swelled octeals 1 Breakfast oceas flase of swelling not less than 50% by weight of these obtained by merely swelling of rice, wheat, triticale or barley.	Note	The goods classified under this and the trainf line belong to the belong to the belong to the which Japan makes a relevant tariff line confirming on the confirming to the district of the confirming the					
Description - Other 3 Other Prepared foods obtained from unroasted cereal fakes or from mixtures of unroasted cereal fakes or from mixtures of unroasted cereal fakes or swelled cereals 1 Breakfast cereals 2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling of rice, wheat, triticale or bartlet		×					
Pre that the theta the	Base rate		16.3%	cal	11.5%	д 2	
Tariffline 190410.239 190410.300 190420.100				Prepared foods obtained from unroasted cen flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		2 Prepared foods containing not less tha 50% by weight of those obtained by merely swelling of rice, wheat, triticale barley	(1) Ofrice
	Tariffline	190410.239	190410.300	1904.20	190420.100		

As from 21st year			
16th year 17th year 18th year 19th year 20th year			
19th year			
18th year			
17th year			
16th year			
9th year 10th year 11th year 12th year 13th year 14th year 15th year			
14th year			
13th year			
12th year			
11th year			
10th year			
9th year			
8th year			
7th year			
6th year			
5th year			
4th year			
3rd year			
2nd year			
1st year			
Note			
Base rate Category	Xq1	Х	
Base rate			
Description	according to Article 30 of the Law for according to Article 30 of the Law for Subbitzation of Supply-Demand and Pince of Staple Food (Law No. 11 30 fl. 1944), imported to be purchased and 1944), imported to be purchased and sold by Jameses covernment in responses to a joint application by seller to and purchaser from Japanese Gowenment according to the scripted with certification of himster of Gowenment according to the exclinate of the Law, imported with certification of himster of Agriculture, Forestry and Fisheries according to the expinent order concerning rice and others provided by the eibmet order provided in column 3 of paragraph 1 of Article 34 of the Law	- Other	(2) Of wheat and triticale
Tariffline	190420.211	190420.212	

As from 21st year				TRQ
20th year				TRQ
19th year				TRQ
18th year				TRQ
17th year				TRQ
16th year				TRQ
15th year				TRQ
13th year 14th year				TRQ
13th year				TRQ
12th year				TRQ
11th year				TRQ
10th year				TRQ
9th year				TRQ
8th year				TRQ
7th year				TRQ
eth year				TRQ
5th year				TRQ
4th year				TRQ
3rd year				TRQ
2nd year				TRQ
1st year				TRQ
Note				TRQ-1
Category		Xq1		TRQ
Base rate Category			19.2%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	- Imported by Japanese Government according to Artifle 4.2 of the Law for Subilization of Supply-Demand and Price of Shaple Food (Law No. 113 of 1994), imported to be purchased and 1904), jumported to be purchased and 1904 purchased to be purchased and 1904 purchased to any order of the Law or imported with 1904 of the Law or imported to the Law 1904 of the Law or imported to the Law 1904 of Article 45 1904 of the Law 1904 of Article 45 1904 of Article 45 1904 of Article 45 1904 of Article 45 1905 of the Law 1904 of Article 45	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariffline	190420.221	·		

Tariffline	Description	Base rate	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9	9th year 10	10th year 11	1th year 1	2th year 1	3th year 1	11th year 12th year 13th year 14th year 15th year 16th year 17th year 18th year 19th year 20th year	th year 16	th year 17	'th year 18	8th year	9th year 2	As from 21st year
190420.229	- Other		×	The originating goods classified under this the tariff ine season as subsequent of the tariff ine which Lapan makes a relevant tariff commitment on the originating goods classified under the tariff ine classified under the tariff ine tariff i																				
	(3) Ofbarley																							

As from 21st year				TRQ
20th year				TRQ
19th year				TRQ
18th year				TRQ
17th year				TRQ
16th year				TRQ
15th year				TRQ
14th year				TRQ
13th year				TRQ
12th year				TRQ
11th year				TRQ
10th year				TRQ
9th year				TRQ
8th year				TRQ
7th year				TRQ
6th year				TRQ
5th year				TRQ
4th year				TRQ
3rd year				TRQ
2nd year				TRQ
1st year				TRQ
Note				TRQ-8
Category		Xq1		TRQ
Base rate			19.2%	Subject to an import mark-up in accordance with Japan's Schedule to the WIO
Description	a imported by Japanese Government according to Artifice 4.2 of the Law for Stabilization of Stapily-Demmal and Price of Stapic Food (Law No. 11.3 of 1994), imported to be purchased and 1994), imported to be purchased and 1994), imported to be purchased and sold by Japanese Government acconcernment according to Artifice 4.3 of the Law or imported with certification of Nunsies of Concernment according to Artifice 4.3 of the Law or imported with certification of Nunsies of Agriculture, Forestry and Fisheries according to the eabiling order concerning wheat and others provided by the cabinet order concerning wheat and others provided by the cabinet order cohemn 3 of panagraph 1 of Article 4.5 of the Law of the	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariffline	190420 231			

The originating goods	1st year	2nd year 3ro	3rd year 4th year	year 5th year	ear 6th year	ır 7th year	r 8th year	9th year	10th year	11th year	12th year	13th year 14	14th year 15th	15th year 16th	16th year 17th year	ar 18th year	ar 19th year	r 20th year	As from 21st year
classified under this turlf fine belong to the subheading 1904.20, in X which Japan X which Japan Makes a relevant tariff commitment commitment commitment of the originating goods classified classified turlf fine turlf fine turlf fine	. 6					<u> </u>													
16.3% B10	14.8%	13.3%	11.9% 10.4	10.4% 8.9%	7.4%	2.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free F	Free Fr	Free Free	Free	Free	Free	Free

Tariffine Description					
Particular Discription Discription Particular Discription Discription Particular Discr	As from 21st year				TRQ
Description Base rate Cargoro Note Lisyant Stdyard St	20th year				TRQ
Description Have rune Category Note I la year	19th year				TRQ
Description Base rate Category Note 1st year 2st ye	18th year				TRQ
Description Base rate Category Note I stywar	17th year				TRQ
Paserphon Base rate Cucgeov Note 1st year 2nd year 3rd year 4th year 5th year 7th year 8th year 10th year 10th year 11th year 12th year 11th year 11th year 12th year 11th year 11th year 11th year 11th year 12th year 11th y	16th year				TRQ
Description Base rate Category Note I stylent - Imported by Japanese Government according to Agricultation of Missers - Introducted by Japanese Government according to Agriculture, 20 of the Law or a content of the Law of content of Agriculture, Foresty and Subject to an intent of Agriculture, and a subject of the Law of content of Agriculture, and a subject of the Law of content of Agriculture, and a subject of the Law of content of Agriculture, and a subject of the Law of content of Agriculture, and a subject of the Law of content of Agriculture, and a subject of the Law of content of Agriculture, and a subject of the Law of content of Agriculture, and a subject of the Law of content of Agriculture, and a subject of the Law of content of Agriculture, and a subject of the Law of the Law of content of Agriculture, and a subject of the Law of the Law of content of the Law of the Law of content of the Law of	15th year				TRQ
Description Base rate Category Note Category Not	14th year				TRQ
Description Base rate Category Note I Ist year 2nd year 3rd year 6th year 6th year 7th year 6th year	13th year				TRQ
Description Base rate - Imported by Japanese Covernment according to Article 2 of the Law for Sabilization of Sabybab Damad and Price of Stape Food (Law No. Late) of 1994, Improved to be purchased and so left by Japanese Covernment and purchased from Japanese Covernment and purchaser for Japanese Covernment and purchaser from Japanese Covernment and purchaser for Japanese Covernment and purchaser for Japanese Covernment and purchaser from Japanese Covernment and purchaser for Japanes	12th year				TRQ
Description Base rate Category In protectly Japanese Government according to Article 4.2 of the Law for Subject to an imported with Law for Subject to an import and Price of Supply-Domental and Price of Supply-Domenta	11th year				TRQ
Description Base rate Category In partied 2 of the Law for Shapication of Supported by Japanese Government according to Article 42 of the Law for Shapication of Supplement according to Article 43 of the Law for Shapication of Supplement according to Article 43 of the Law for Shapication by select to and purchased and solid by Japanese Government in response to a joint application by select to and purchaser from Japanese Government in response to a joint application by select to and purchaser from Japanese Government in response to a joint application by select to and purchaser from Japanese Government in response a location of Agriculture Foreyand is shedred as coording to the cabinate order provided in column 3 of paragraph I of Article 45 of the Law Shapication and the Law for the Law	10th year				TRQ
Description Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 7th year 7th year 7th year 1-inported by Japanese Government according Cappy-Demand and Price of Stapp Promised and solid hypersecond covernment in response to a joint appliese Government and purchaser from Japanese Government in response to a joint appliese Government and purchaser from Japanese Government in response to a joint appliese Government and purchaser from Japanese Government and purchaser from Japanese Government in response to a joint appliese Government and purchaser from Japanese Government and Japanese Japanese Government and Japanese	9th year				TRQ
- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-bornean and Price of Stape Food (Law No. 13 of 1944), imported to be purchased Government according to Article 43 of the Law or temporal and sold by Japanese Government imported with earliestic or Magnetic to and purchaser from Japanese Government imported with earliestic or Magnetic or Inceptors to a joint application by Seller to and purchaser from Japanese Government imported with earliestic or of Mainster of Agreeding to	8th year				TRQ
- Imported by Japanese Government according to Article 4.2 of the Law for Stable Food (Law No. 13 of 1941), imported to be pruchased and sold by Japanese Government according to Article 4.2 of the Law for Staple Food (Law No. 13 of 1941), imported to be pruchased and sold by Japanese Government in response to a joint application by select to and purchaser from Japanese Government in response to a joint application by select to and purchaser from Tapanese Government according to Article 4.5 of Agreement (Low No. 14) and the Law food from the Company of Agreement and Tapanese Government and Agreement (Law No. 14) and the Law food from t	7th year				TRQ
- Imported by Japanese Government according to Article 4.2 of the Law for Shabilization of Supply-bornand and Price of Shape Food (Law No. 11 of 1944), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 4.9 of the Law or imported with earliest order provided in column 3 of paragraph 1 of Article 4.5 of the Carlotte of the Law or imported white and concerning when and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 4.5 of the Law or import the Law Subject to an import mark-up in Schedule to the WTO Agreement Schedule to the WTO Agreement Schedule to the WTO Agreement Agreem	6th year				TRQ
- Imported by Japanese Government according to Article 4.2 of the Law for Subhization of Stape Food (Law No. 11.3 of 1994), imported to be subpry-Demand and Price of Stape Food (Law No. 11.3 of 1994), imported to be adversed to the Law of imported with certification of Minister of Orderment in response to a joint application by seller to and parchases Government in response to a joint application by seller to and parchases Government of Imported with certification of Minister of Agriculture, Coversity and Faterials according to the cabinet order concerning wheat and of Minister of Agriculture, Coversity and Faterials according to the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law and Imported minister of the Law and Imported ministerial and Law and L	5th year				TRQ
- Imported by Japanese Government according to Article 42 of the Law (78 Eabilization of GLAW No. 13 of 1994), imported to be protectived and and Price of Staple Food (LAW No. 13 of 1994), imported to be protectived and solid by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to a joint application by seller to and purchaser from Japanese Government in response to Japanese Government and Japanese Government and Japanese Government in response to Japanese Government and Japanese Government in response to Japanese Government and Japanese Government and Japanese Government in response to Japanese Government and	4th year				TRQ
- Imported by Japanese Government according to Article 2.0 (the Law for Stabilization of Supply-Denmal and Price of Stape Food (Law No. 13 of 1994). Imported to the Proof Stape Proof (Law No. 13 of 1994). Imported to be preclaimed and solid by Japanese Government in response at joint application by seller to and purchaser from Japanese Government in response to joint application by seller to and purchaser from Japanese Government in meported with eartification of Minister of Application by seller to and purchaser from Japanese Government imported with eartification of Minister of Application and purchaser of the Law Configuration of Article 45 of the Law Stape Proof of the Law Configuration of the Capanese of the Law Stape Proof of Article 45 of the Law Stape Proof of Article 4	3rd year				TRQ
Description Inported by Japanese Government according to Article 4.2 of the Law for Stabilization of Supply-bornand and Price of Stape Food (Law No. 113 of 1944), imported to be purchased and sold by Japanese Government purchased and sold by Japanese Government in response to joint application by seller to and purchaser from Japanese Government imported with earlifeation of Minister of Agriculture, Fostery and Fisherts according to the cabine order converning wheat and others provided by the eabinet order provided in column 3 of paragraph 1 of Article 45 of the Law For the tariff rate quota in Japanis Schedule For the tariff rate quota in Japanis Schedule For the WTO Agreement Other Subject to an Subject to	2nd year				TRQ
Description Inported by Japanese Government according to Article 4.2 of the Law for Stabilization of Supply-Denma and Price of Stapic Food (Law No. 113 of 1944), imported to be purchased and solf by Japanese Government in response to joint application by seller to and purchaser from Japanese Government in response to joint application by seller to and purchaser from Japanese Government in imported with earlifeation of Minister of Agrendure, Fostery and Fisherts according to Article 4.5 of the Law or imported with earlifeation of Minister of Agrendure, Fostery and Fisherts according to the cabine to der concerning wheat and others provided by the eabinet order provided in column 3 of paragraph 1 of Article 45 of the Law column 2 of paragraph 1 of Article 45 of the Law column 3 of paragraph of Article 45 of the Law and the WTO Agreement and Agre	1st year				TRQ
Description Inported by Japanese Government according to Article 4.2 of the Law for Stabilization of Stapple-Board and Price of Stapple-Board and Price of Stapple-Board and Price of Stapple-Board and Price of Stapple-Board of 1994), imported to be purchased and sold by Japanese Government in response to a join application by seller to and purchaser from Japanese Government and purchaser from Japanese Government and purchaser from Japanese Government in provided with certification of Minister of imported with certification of Minister of Agriculture, Foresty and Habertes according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 4.5 of the Law For the tariff rate quoti in Japan's Schedule to the WTO Agreement Other	Note				TRQ-1
Description Inported by Japanese Government according to Article 4.2 of the Law for Stabilization of Stapple-Board and Price of Stapple-Board and Price of Stapple-Board and Price of Stapple-Board and Price of Stapple-Board of 1994), imported to be purchased and sold by Japanese Government in response to a join application by seller to and purchaser from Japanese Government and purchaser from Japanese Government and purchaser from Japanese Government imported with certification of Minister of imported with certification of Minister of Agriculture, Foresty and Habertes according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 4.5 of the Law For the tariff rate quoti in Japan's Schedule to the WTO Agreement Other	Category		Xq1		
	Base rate			25.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Tariff line 190430.010	Description	- Imported by Japanese Government according to Article 2d of the Law for Sublization of Supply-Demand and Price of Supple Food (Law No. 113 of 1994), imported to be particles and sold by Japanese Government in response to a joint application by seller to and purchases from Japaneses Government according to Article 43 of the Law or imported with certification of Minister of Agricultuse, Foresty and Fisheries according to the eabinet order concerning wheat and others provided by the eabinet order provided in column 3 of paragraph 1 of Article 45 of the Law	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
	Tariffline	190430,010			

As from 21st year						
20th year						
19th year						
18th year						
17th year						
16th year						
15th year						
14th year						
13th year						
12th year						
11th year						
10th year						
9th year						
8th year						
7th year						
6th year						
5th year						
4th year						
3rd year						
2nd year						
1st year	oe ##					
Note	The originating goods classified under this tariff line belong to the subheading the subheading the subheading the commitment on the originating goods classified under the tariff line 190430.010.					
Category	×			×		Xq1
Base rate C						
Description				[1] Containing not more than 30% by weight of rice		Imported by Japanese Government according to Article 30 of the Law for Subtilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in resporse 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 Febrers according to the cabine or oder some order concerning rice and others provided by the cabine order provided in offunding rice and others provided by the cabine order provided in offunding a of panagraph I of Article 34
Des	- Other	Other	1 Of rice	[1] Contai weight of	[2] Other	- Importe according Subilizina Price of S Bubilizina Price of S 1994) im 1994) im 1994) im 1994) im 1994 im 19
Tariffline	190430.090	1904.90		190490.110		190490.120
Т	51	19		119	<u> </u>	51

The Third Bias of the Control of the Control of San			_	-		
- Chief - Chie	As from 21st year					TRQ
Other region Bias rule (Lington) Note 18 year 23 dyster 23	20th year					TRQ
	19th year					TRQ
- Other - Collectiplion Base rate Caregory Note 151 year 21d	18th year					TRQ
- Obsertition	17th year					TRQ
- Other - Cohen triticule - Co	16th year					TRQ
- Other continue of Supporting the Notice State of Supporting the Notice State of Supporting to Practice of Supporting to Practice of Supporting to Practice of Supporting State Concerning State Concerning State of Supporting State Concerning State Concerning State of Supporting State Concerning State Concerning State Concerning State Of Supporting State Of Supporting State Of Supporting State Of Supporting State Stat	15th year					TRQ
- Other 20 (whycar and triticale - Imported by Japanese Government as a control of the control o						TRQ
Column	13th year					TRQ
Subscription Base rate Category Note 1st year Std year	12th year					TRQ
Description - Other - Other 2 Of wheat and triticale - Imported by Japanese Government - Content and violation of Single Front Law Order concerning according to Article 43 of the Law - For the unifficial count of Supplication of Single front Law - For the unifficial count of Supplication of Single Front Law - For the unifficial count of Article 43 of the Law - For the uniffici						TRQ
Description A	10th year					TRQ
Description Base rate Category Note Category Note Ist year Srd ye	9th year					TRQ
Description Base rate Category Note 1st year 2nd year 3rd year 5th year 6th year	8th year					TRQ
Description Base rate Category Note 1st year 2nd year 3td year 4th year 5th year	7th year					TRQ
Description - Other - Other and triticale - Imported by Japanese Government according to Article 4.5 of the Law for Shallestrate of Article 4.5 of the Law of Import and price of Article 4.5 of the Law of Import a provided to the careful and Price of Agriculture, forestry and Fishers - Other - O	6th year					TRQ
Description - Other - Other and triticale Stabilization of Supply-Demonstrating according to Article 4.3 of the Law or imported to redurn and others provided by the subject to and purchaser from Japanese Government according to Article 4.2 of the Law for Stabilization of Supply-Demonstration of Supply-Demonstratio	5th year					TRQ
Description - Other - Other and triticate - Imported by Japanese Government according to Article 2 of the Law for Stabilization of Supply-Demonstration of Article 4.3 of the Law or imported in column 3 of paragraph I of Article 4.5 of the Law of Institute quota in Japan's Schedule to the WITO Agreement Subject to an import of Article 4.5 of the Law of Article 4.5	4th year					TRQ
Description Base rate Category Note 1st year - Other X X X X X X X X X X X X X X X X X X X	3rd year					TRQ
Description - Other - Other and triticale - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Stapic-Demand and Price of Stapic Food (Law Mo.) 13 of 1944, imported to be purchased and sold by Japanese Government in response to a joint application by sellent to and pruchase from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Froesty and Fisherics according to Article 43 of the Law or imported with certification of Minister of Agriculture, Froesty and Fisherics according to the calculate of the subnet of certification of Minister of Agriculture, Froesty and Fisherics according to the calculate of Stability of The Stability of Article 45 of the Law Stability of Article 45	2nd year					TRQ
Description - Other - Other and triticale - Imported by Japanese Government aconding to Article 42 of the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply Stabilization of Manager of Japaneses Government in response to a point application by Seller to and purchaser from Japanese Government according to Article 43 of the Law or import a secondaria of the Control of Agriculture, Foresty and Fisheries according to the cabinet of every only of the Cabinet of Article 43 of the Law or Import in markety in IRQ Schedulie to the WTO Agreement Schedulie to	1st year					TRQ
Description - Other 2 Of wheat and triticale - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Prec of Stapile Food (Law No. 113 of 1944), imported to be purchased and sold by Japanese Government in response to a joint application by Selfaction and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheres according to the cabiner of the cabiner order provided in column 3 of paragraph 1 of Article 45 of the Law - For the tarriff rate quota in Japan's Schedule to the WTO Agreement - Other	Note					TRQ-1
- Other - Other - Other - Off wheat and triticale - Imported by Japanese Government a conding to Article 42 of the Law for Shabitzanion of Supply-Demand and Prec of Stapic Food (Law No. 113 of 1944), imported to be purchased and sold by Japanese Government in response to a joint applied and by Selfact on 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 cabiner of the Cabiner order provided in column 3 of paragraph 1 of Article 45 of the Law - For the tarriff rate quota in Japan's Schedule to the WTO Agreement - Other	Category	Х			Xq1	
Description - Other 2 Of wheat and triticable - Imported by Japanese Government according to Article 42 of the Law for Sabilization of Supply-Demand and Price of Staple Food (Law No. 11 of 1994), imported to be particlasted and sold by Japanese Government in response to a Joint application by select 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 cabbre of Agriculture, Forestry and Fisheries according to the cabbre of Agriculture, Forestry and Fisheries according to the cabbre of Agriculture, Forestry and Fisheries according to the cabbre of Agriculture, Forestry and Fisheries according to the cabbre of the Law - For the tarriff rate quota in Japan's Schedulle to the WITO Agreement - Other	Base rate					Subject to an import mark-up in accordance with Japan's Schedule to the WTO
190490.210	Description	- Other	2 Of wheat and triticale	- Imported by Japanese Government according to Article 42 of the Law Pice Stabilization of Supply-Demand and Pice Stabilization of Supply-Demand and Pice of Stapile Food (Law No. 113 of 1994), imported to be purchased and sold by 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 maported with certification of Manister of Agriculture, Foresty and Fisheries according to the cabined order concerning where and others provided to concerning over and others provided to contemporal of Article 45 of the Law of Article 45 of the Law	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	
	Tariffline	190490.130		190490.210		

Base rate Category	Note	ear 2nd;	1st year 2nd year 3rd year	u 4th year	5th year	6th year	7th year	8th year	9th year	9th year 10th year 11th year 12th year 13th year 14th year 15th year 16th year 10th year 18th year 20th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year 19	9th year 2	Oth year As from 21st year
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under this																				
tariff line																				
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subheading																				
1904.90, in																				
which Japan																				
makes a																				
elevant tariff																				
commitment																				
on the																				
originating																				
goods																				
classified																				
under the																				
tariff line																				
190490.210.																				

As from 21st year			TRQ
20th year			TRQ
19th year			TRQ
18th year			TRQ
17th year			TRQ
16th year			TRQ
15th year			TRQ
14th year			TRQ
13th year			TRQ
12th year			TRQ
11th year			TRQ
10th year			TRQ
9th year			TRQ
8th year			TRQ
7th year			TRQ
6th year			TRQ
5th year			TRQ
4th year			TRQ
3rd year			TRQ
2nd year			TRQ
1st year			TRQ
Note			TRQ-8
Category		Xq1	TRQ
Base rate	9		25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WH Agreement
Description	- Imported by Japanese Government according to Article 20 the Law Roc Stabilization of Supply-Demand and Proc of Stapie Food (Law No. 11 30 f 1994), imported to be purchased and sold by Japanese Government in response to a joint application by select to and purchaser from Japanese Government according to Article 23 of the Law or imported with certification of Minister of Agriculture, Foresty and Fisheries according to Article 23 of the Law or when 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	- Other
Tariffline	90490.310		

As from 21st year				Free	Free		Free	Free	Free		Free	Free
20th year				Free	Free		Free	Free	Free		Free	Free
19th year				Free	Free		Free	Free	Free		Free	Free
18th year				Free	Free		Free	Free	Free		Free	Free
17th year				Free	Free		Free	Free	Free		Free	Free
16th year				Free	Free		Free	Free	Free		Free	Free
15th year				Free	Free		Free	Free	Free		Free	Free
14th year				Free	Free		Free	Free	Free		Free	Free
13th year				Free	Free		Free	Free	Free		Free	Free
12th year				Free	Free		Free	Free	Free		Free	Free
11th year				Free	Free		Free	Free	Free		Free	Free
10th year				%8'0	1.6%		1.9%	Free	Free		Free	%5:0
9th уеаг				%9'1	3.3%		3.7%	Free	Free		Free	1.1%
8th year				2.5%	4.9%		2.6%	2.0%	Free		Free	1.6%
7th year				3.3%	6.5%		7.4%	4.0%	1.1%		1.1%	2.2%
6th year				4.1%	8.2%		9.3%	%0'9	2.3%		2.3%	2.7%
5th year				4.9%	%8.6		11.1%	8.0%	3.4%		3.4%	3.3%
4th year				5.7%	11.5%		13.0%	10.0%	4.5%		4.5%	3.8%
3rd year				%5'9	13.1%		14.8%	12.0%	5.6%		5.6%	4.4%
2nd year				% 1 .7%	14.7%		16.7%	14.0%	6.8%		6.8%	4.9%
1st year				8.2%	16.4%		18.5%	16.0%	7.9%		7.9%	5.5%
Note	The originating goods classified under this traff line belong to the subtraction of the originating goods eleastified under the traff line under the traff line under the traff line under the traff line subtraction or subtraction of the originating goods eleastified under the traff line under the traff line under the traff line under the line un											
Category	×	×		B10	B10		B10	B8	B7		B7	B10
Base rate C				%0.6	18.0%		20.4%	18.0%	9.0%		9.0%	6.0%
Description	- Other	0 4 Other	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind sulamble for pharmaceutical use, sealing wafers, rice paper and similar products	0 Crispbread	0 Gingerbread and the like	Sweet biscuits; waffles and wafers	0 Sweet biscuits	0 Waffles and wafers	0 Rusks, toasted bread and similar toasted products	Other	Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	Communion wa fers, empty eachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
Tariffline	190490.390	190490.400	19.05	190510.000	190520.000		190531.000	190532.000	190540.000	1905.90	190590.100	190590.200

Horizolitic																
This contribution This	As from 21st year				Free	Free		Free	Free			Free	Free	Free		
High standing black of the control	20th year				Free	Free		Free	Free			Free	Free	Free		
This continue best of the co	19th year				Free	Free		Free	Free			Free	Free	Free		
This continue that the continue the continue that the continue that the continue that the continue that the continue the continue that the continue the continue that the continue that the continue that the continue that the co	18th year				Free	earA		Free	Free			Free	earA	Free		
High state Hig	17th year				Free	earŦ		Free	Free			Free	earŦ	Free		
High state Hig	16th year				Free	Free		Free	Free			Free	Free	Free		
Subject Properties Proper	15th year				Free	Free		Free	Free			Free	Free	Free		
Subsectivition Buscaria Cardinary Buscaria Ca	14th year				Free	ear		Free	Free			Free	ear	Free		
10 Description 20 Description 21 D	13th year				Free	earŦ		Free	Free			Free	earA	Free		
Time Description Baser rate Category Note Istyant Sadyar Sa	12th year				Free	ea.H		Free	Free			Free	Free	Free		
Time Description Base riae Gategory Note Isiyaer Johan Johan Johan Sidyaer	11th year				Free	Free		Free	Free			Free	Free	Free		
Time Disscription Base rate Category Note 1st year 3rd year 3rd year 5th year 5	10th year				Free	Free		Free	Free			Free	Free	Free		
Time Description Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 6th year 7th year 7th year 3rd year 4th year 5th year 6th year 7th year 7t	9th year				Free	Free		Free	Free			Free	Free	Free		
Solution Description Base rate Category Note 1st year 3rd year 4th year 5th year 6th year 3.0th year	8th year				Free	Free		2.7%	Free			Free	Eree	Free		
Filing Description Biase riae Category Note 1st year 2nd year 3rd year 4th year 5th year	7th year				Free	Free		5.3%	Free			Free	Eree	Free		
Single Description Base rate Category Note 1st year 2nd year 4lb year 310 ther 3.0 ther A Arace, Senbei and similar rice 24.0% BS 12.5% 10.0% 7.5% 5.0% 3.0 ther A Arace, Senbei and similar rice 24.0% BS 12.5% 10.0% 7.5% 5.0% 3.0	6th year				Free	Free		8.0%	Free			Free	Free	Free		
Filippe Description Base rate Category Note 1st year 2nd year 3rd year	5th year				2.5%	1.5%		10.7%	4.3%			2.2%	1.5%	3.6%		
Single Description Base rate Category Note 1st year 2nd year	4th year				2:0%	3.0%		13.3%	8.5%			4.3%	3.0%	7.1%		
Filips	3rd year				7.5%	4.5%		16.0%	12.8%			6.5%	4.5%	10.7%		
13 Other Description Base rate Category Note	2nd year				%0.01	%0'9		18.7%	17.0%			%L'8	%0'9	14.2%		
10 Description Base rate Category	1st year				12.5%	7.5%		21.3%	21.3%			10.8%	7.5%	17.8%		
Time Description Base rate 3 Other 3 Other 15 Other 0.311 A Acture, Senbei and similar rice products 15 Own 0.312 B Biscuits, cookless and crackers 15 Own 0.313 C Crisp savoury food products. paneter from a dough based on product and dough based on product and dough based on products. 24 Own 0.313 - Pizza, chilled or frozen 24 Own 0.319 - Other 25 Sw 0.321 A Actue, Senbei and similar rice products. 30 Own 0.322 B Bissuits, cookles and crackers 13 Own 0.323 C Crisp savoury food products, pound products, pound made from a dough based on prost or Other parts or active and other cabble parts of active and or preserved by vinegar or active active and other cabble parts or active active active and other cabble parts or active ac	Note															
Time Description Base rate 3 Other 3 Other 15 Other 0.311 A Acture, Senbei and similar rice products 15 Own 0.312 B Biscuits, cookless and crackers 15 Own 0.313 C Crisp savoury food products. paneter from a dough based on product and dough based on product and dough based on products. 24 Own 0.313 - Pizza, chilled or frozen 24 Own 0.319 - Other 25 Sw 0.321 A Actue, Senbei and similar rice products. 30 Own 0.322 B Bissuits, cookles and crackers 13 Own 0.323 C Crisp savoury food products, pound products, pound made from a dough based on prost or Other parts or active and other cabble parts of active and or preserved by vinegar or active active and other cabble parts or active active active and other cabble parts or active ac	ategory			×	B5	B5		B8	BS		x	BS	B5	BS	ants	
0.311 0.312 0.314 0.319 0.322 0.323 0.329	Base rate C.				15.0%	9.0%		24.0%	25.5%			13.0%	%0.6	21.3%	ner parts of pla	
Tariffline 190590.311 190590.312 190590.313 190590.314 190590.313 190590.323 190550.323 19055	Description	3 Other	(1) Containing added sugar	A Arare, Senbei and similar rice products	B Biscuits, cookies and crackers	C Crisp savoury food products, made from a dough based on potato powder	D Other	- Pizza, chilled or frozen	- Other	(2) Other	A Arare, Senbei and similar rice products	B Biscuits, cookies and crackers		D Other	Chapter 20 Preparations of vegetables, fruit, nuts or oth	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
	Tariffline			190590.311	190590.312	190590.314		190590.313	190590.319		190590.321	190590.322	190590.323	190590.329		20.01

As from 21st year		Free			Free		Free			Free				
20th year As		Free			Free		Free			Free				
19th year		Free			Free		Free			Free				
18th year		Free			Free		Free			Free				
17th year		Free			Free		Free			Free				
16th year		Free			Free		Free			Free				
15th year		Free			Free		Free			Free				
14th year		Free			Free		Free			Free				
13th year		Free			Free		Free			Free				
12th year		Free			Free		Free			Free				
11th year		Free			Free		Free			Free				
10th year		Free			Free		Free			Free				
9th уеаг		Free			Free		Free			Free				
8th year		Free			Free		Free			Free				
7th year		Free			Free		Free			Free				
6th year		Free			Free		Free			Free				
5th year		2.5%			1.8%		1.3%			2.2%				
4th year		9:0%			3.5%		2.5%			4.5%				
3rd year		7.5%			5.3%		3.8%			%L'9				
2nd year		10.0%			7.0%		2.0%			%6.8				
1st year		12.5%			8.8%		6.3%			11.2%				
Note														
Category		B5			BS		BS			B5				
Base rate		15.0%			10.5%		7.5%			13.4%				
Description	Cucumbers and gherkins	1 Containing added sugar	Other	1 Containing added sugar	(2) Sweet corn	2 Other	(3) Sweet corn	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Other	1 Containing added sugar	2 Other	(1) Tomato purée and tomato paste	- In airtight containers	Note: The goods, above mentioned, when used at a bonded manufacturing when used at a bonded manufacturing of canned fish or shells hid resport and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954)
Tariffline	2001.10	200110.100	2001.90		200190.120		200190.230	20.02	2002.90	200290.100				

As from 21st year		Free		
20th year		Free		
19th year		Free		
18th year		Free		
17th year		Free		
16th year		Free		
15th year		Free		
14th year		Free		
13th year		Free		
12th year		Free		
11th year		Free		
10th year		Free		
9th year		Free		
8th year		Free		
7th year		Free		
6th year		Free		
5th year		2.7%		
4th year		5.3%		
3rd year		8.0%		
2nd year		10.7%		
1st year		13.3%		
Note				
Category	Xq2	BS		z ^b X
Base rate		16.0%		
Description	For the quantity within the limits of a tartif quot for manticature of tomato keaching and other tomato sances stipulated by a cabine order which is effective at the time of import and under the conditions set out by televant regulations which are effective at the time of import Note: The tartif quota shall be calculated on the basis of the quantity of prospective domessic demand in the coming liscal year (April-March) with deduction of the quantity of prospective domessic production, and also in consideration of international market situation and other relevant conditions.	Other	- Other	a tartif quantity within the limits of a tartif quant for mantifeature of nomatic keebing and other tomatic searces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import. Note: The tartiff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fissal year (April-March) with deduction of the quantity of prospective domestic demand in the coming fissal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market estimation and other relevant
Tariffline	200290.211	200290.219		200200221

Description Base rate Category Note Other 16.0% B5 Mustrooms and ruffles, prepared or preserved otherwise than by vinegar or acetic acid

15.7% 2.0% 2.5% Free Free <t< th=""></t<>
2nd year 3td year 5th year 7th year 7th year 9th year 10th year 11th year 12th year 10.0% 7.5% 5.0% 2.5% Free Free </td
2nd year 3td year 4th year 5th year 6th year 7th year 9th year 9th year 10th year 10.0% 7.5% 5.0% 2.5% Free Free Free Free Free 11.2% 8.4% 5.6% 2.8% Free Free Free Free 8.0% 6.0% 4.0% 2.0% Free Free Free Free 11.1% 9.9% 8.7% 7.4% 6.2% 4.9% 3.7% 1.2%
2nd year 3rd year 5th year 6th year 7th year 8th year 9th year 10.0% 7.5% 5.0% 2.2% Free Free Free Free Free 11.2% 8.4% 5.6% 2.8% Free Free Free Free Free 8.0% 6.0% 4.0% 2.0% Free Free Free Free 11.1% 9.9% 8.7% 7.4% 6.2% 4.9% 3.7% 2.5%
2nd year 3rd year 4th year 5th year 7.5% 5.0% 2.5% Free Free Free 11.2% 8.4% 5.6% 2.8% Free Free Free 8.0% 6.0% 4.0% 2.0% Free Free Free 11.1% 9.9% 8.7% 7.4% 6.2% 4.9% 3.7%
2nd year 3td year 4th year 6th year 10.0% 7.5% 5.0% 2.5% Free 11.2% 8.4% 5.6% 2.8% Free 8.0% 6.0% 4.0% 2.0% Free 11.1% 9.9% 8.7% 7.4% 6.2%
2nd year 3rd year 4h year 5h year 10.0% 7.5% 5.0% 2.5% 11.2% 8.4% 5.6% 2.8% 8.0% 6.0% 4.0% 2.0% 11.1% 9.9% 8.7% 7.4%
2nd year 3rd year 4th year 10.0% 7.5% 5.0% 11.2% 8.4% 5.6% 8.0% 4.0% 11.1% 9.9% 8.7%
2nd year 3rd year 10.0% 7.5% 11.2% 8.4% 8.0% 6.0% 11.1% 9.9% 11.1% 9.9%
2nd year 10.0% 11.2% 8.0%
2.5% 2.5% 0.0%
N N N N N N N N N N N N N N N N N N N
Category BS
15.0% 15.0% 16.8% 12.0%
Description - Other Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 Homogenised vegetables 1 Containing added sugar 2 Other Potatoos 1 Mashed potatoes and potato flakes 2 Other
Tariffline 200490.291 20.05 th t

The control property of the control	As from 21st year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
Final properties Final Prope			Ā		Fr			Æ		FF	Fr		Fr			Fr	Fr			
Figure Description Line Description Market Line Lin			Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
The containing that the contained subject Linear Li	19th year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
Discription the precription of taking the contained abdorgane and colored to taking the contained abdorgane and colored to taking the colored to taking th	18th year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
The complete control of the contro	17th year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
Proception Early Concessing abded signer Early Concessing above a page of the Early Concessing abded signer Early Concessing above a page of the Early Concessing abded signer Early Concessing above a page of the Early Concessing above a page of the Early Concessing abded signer Early Concessing above a page of the Early Con	16th year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
The containing abded signst The containing abded signs The containing abded signs The co	15th year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
Location Description Size rule Cutagin Size rule Size	14th year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
Description Base rule Category Note Isi year 21d year 4d year 4d year 5d year 6d year 7d year	13th year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
1	12th year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
Description Buse rise Cutegory Note 1st year 2nd year 3nd year 6th year 7th year 7th year 8th year 9th year 1 Committing added sugart Committing added sugart 1 Committi	11th year		Free	TRQ	Free			Free		Free	Free		Free			Free	Free			
1 Containing added sugart Containing add	10th year		Free	TRQ	1.5%			Free		Free	Free		Free			Free	Free			
Description Base rine Category Note 1st year 3rd year 4th year 5th year 7th year 7th year 1 Containing added sugart 1	9th year		Free	TRQ	3.1%			Free		Free	Free		Free			Free	Free			
Description Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 6th year	8th year		Free	TRQ	4.6%			Free		Free	Free		Free			Free	Free			
Description Base rate Category Note 1st year 3rd year 3rd year 4th year 5th year 1 Containing added sugart Category Note 1st year 2 2 2 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	7th year		1.8%	TRQ	6.2%			Free		2.0%	Free		Free			Free	Free			
Description Base rate Category Note 1st year 2nd year 3rd year 4th year 1 Containing added sugar 1 Containing added sugar 14.0% B7 12.3% 10.5% 8.8% 7.0% 1.0	6th year		3.5%	TRQ	7.7%			Free		4.0%	Free		Free			Free	Free			
Description Base rate Category Note 1st year 2nd year 3rd year	5th year		5.3%	TRQ	9.3%			2.0%		6.0%	2.0%		2.5%			2.2%	2.3%			
Description Base rate Category Note 1st year 2nd year	4th year		7.0%	TRQ	10.8%			4.0%		8.0%	4.0%		5.0%			4.5%	4.5%			
Description Base rate Category Note 1st year	3rd year		8.8%	TRQ	12.4%			%0.9		10.0%	%0.9		7.5%			6.7%	%8.9			
Description Base rate Category Note	2nd year		10.5%	TRQ	13.9%			8.0%		12.0%	%0'8		%6.6			%6'8	9.1%			
Description Base rate Category	1st year		12.3%	TRQ	15.5%			10.0%		14.0%	10.0%		12.4%			11.2%	11.3%			
Description 1 Containing added sugar (1) In airight containers, conduining towate pure or other per faint of formato preparation and meat of swine, lard or other pig fait of tomato preparation and meat of swine, lard or other pig 2 Other Aspuragus 1 In airight containers not more than 10 kg each including container 2 Other Aspuragus 1 Lin airight containers not more than 10 kg each including container 2 Other 2 Other 2 Other 1 Containing added sugar	Note			TRQ-15																
Description 1 Containing added sugar (1) In airight containers, conduining towate pure or other per faint of formato preparation and meat of swine, lard or other pig fait of tomato preparation and meat of swine, lard or other pig 2 Other Aspuragus 1 In airight containers not more than 10 kg each including container 2 Other Aspuragus 1 Lin airight containers not more than 10 kg each including container 2 Other 2 Other 2 Other 1 Containing added sugar	Category		B7	TRQ	B10			B5		B7	BS		BS			BS	BS			
Description 1 Containing added sugar (1) In airight containers, containing in onto puries or other kind of formato preparation and meat of swine, lard or other pig (2) Other 2 Other Other Character of the airight containers not more than 10 kg each including container Aspurages 1 In airight containers not more than 10 kg each including container 2 Other 2 Other Sweet corn (Zear amoys var. s acceluratio) 1 Containing added sugar Other vegetables and mixtures of vegetables Bamboo shoors 1 Containing added sugar Other 1 Containing added sugar (1) Legiminous vegetables (1) Legiminous vegetables	Base rate (14.0%	23.8%	17.0%			12.0%		16.0%	12.0%		14.9%			13.4%	13.6%			
Tariffline 200551.110 200551.190 200551.190 200559.210 2005.60 2005.60 2005.60 2005.80 2005.80 2005.91 2005.91		1 Containing added sugar	(1) In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swme, lard or other pig fat	(2) Other	2 Other	Other	2 Other	(1) In airtight containers not more than 10 kg each including container	Asparagus	1 In airtight containers not more than 10 kg each including container	2 Other	Sweet corn (Zea mays var. saccharata)	1 Containing added sugar	Other vegetables and mixtures of vegetables	Bamboo shoots	1 Containing added sugar	2 Other	Other	1 Containing added sugar	(1) Leguminous vegetables (podded out)
	Tariffline		200551.110	200551.190	200551.200	2005.59		200559.210	2005.60	200560.010	200560.020	2005.80	200580.100		2005.91	200591.100	200591.900	2005.99		

Tariffline	ье Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9	9th year 10	10th year	11th year 12	12th year 13	13th year 14t	14th year 15th	15th year 16	16th year 17th	17th year 18t	18th year 19t	19th year 20th	20th year As fi	As from 21st year
200599.111	A In airtight containers, containing tomato purée or other kind of tomato preparation and meat of preparation and meat of swine, lard or other pig fat	14.0%	BS		11.7%	9.3%	7.0%	4.7%	2.3%	Fræ	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free F	Free	Free	Free Fr	Free	Free
200599.119	B Other	23.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ T	TRQ	TRQ TI	TRQ 1	TRQ 1	TRQ TE	TRQ	TRQ						
200599.190	90 (2) Other	13.4%	BS		11.2%	%6'8	%2.9	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free F	Free I	Free I	Free Fr	Free	Free
	2 Other																								
200599.220	(2) Leguminous vegetables (podded out)	17.0%	B7		14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free I	Free F	Free	Free Fi	Free	Free	Free Fr	Free	Free
20.06																									
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	Jo																							
200600.010	10 1 Marrons glacé	12.6%	B10		11.5%	10.3%	9.2%	8.0%	%6.9	5.7%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free F	Free	Free F	Free	Free I	Free Fr	Free	Free
	2 Other																								
200600.021	21 - Apricots	18.0%	BS		15.0%	12.0%	%0'6	%0.9	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free F	Free I	Free I	Free Fr	Free	Free
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter																								
2007.10	Homogenised preparations																								
200710.100	1 Containing added sugar	34.0%	B10		30.9%	27.8%	24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free F	Free	Free F	Free I	Free I	Free Fr	Free	Free
200710.200	30 2 Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	%1.6	7.7%	5.8%	3.9%	7.61	Free	Free	Free	Free F	Free	Free F	Free I	Free I	Free Fr	Free	Free
	Other																								
2007.91	Cirus fruit																								
	1 Jams, fruit jellies and marmalades																								
	(1) Containing added sugar																								

lst																		
As from 21st year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
20th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
19th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
18th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
17th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
16th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
15th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
14th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
13th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
12th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
11th year	Free	Free		Free		Free	Free				Free			Free	Free		Free	Free
10th year	Free	Free		Free		3.1%	Free				Free			Free	Free		Free	1.9%
9th year	Free	Free		Free		6.2%	Free				Free			Free	Free		Free	3.9%
8th year	Free	Free		Free		9.3%	Free				Free			Free	Free		Free	5.8%
7th year	Free	Free		Free		12.4%	Free				Free			4.3%	Free		Free	7.7%
6th year	Free	Free		Free		15.5%	Free				Free			8.5%	Free		Free	%1.6
5th year	2.8%	Free		2.0%		18.5%	3.6%				2.8%			12.8%	5.7%		3.6%	11.6%
4th year	9:9%	Free		4.0%		21.6%	7.1%				9.6%			17.0%	11.3%		7.1%	13.6%
3rd year	8.4%	4.2%		%0.9		24.7%	10.7%				8.4%			21.3%	17.0%		10.7%	15.5%
2nd year	11.2%	8.4%		8.0%		27.8%	14.2%				11.2%			25.5%	22.7%		14.2%	17.4%
1st year	14.0%	12.6%		10.0%		30.9%	17.8%				14.0%			29.8%	28.3%		17.8%	19.4%
Note																		
Category	B5	B3		BS		B10	BS				B5			B7	B5		B5	B10
Base rate	16.8%	16.8%		12.0%		34.0%	21.3%				16.8%			34.0%	34.0%		21.3%	21.3%
Description	- Jams	- Fruit jellies and marmalades	(2) Other	- Fruit jellies and marmalades	2 Fruit purée and fruit pastes	(1) Containing added sugar	(2) Other	Other	1 Jams and fruit jellies	(1) Containing added sugar	- Fruit jellies	2 Other	(1) Containing added sugar	- Fruit purée and fruit pastes	- Other	(2) Other	- Fruit purée and fruit pastes	- Other
Tariffline	200791.111	200791.119		200791.129		200791.210	200791.220	2007.99			200799.119			200799.211	200799.219		200799.221	200799.229

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year 1	11th year	12th year 17	13th year 14	14th year 15	15th year 16	16th year 17	17th year 181	18th year 19	19th year 20th	20th year As fr	As from 21st year
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included																								
	Nuts, ground-nuts and other seeds, whether or not mixed together																								
2008.11	Ground-nuts																								
	1 Containing added sugar																								
200811.110	(1) Peanut butter	12.0%	BS		10.0%	8.0%	%0.9	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free Fi	Free	Free
200811.120	(2) Other	23.8%	B5		%8'61	15.9%	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free Fi	Free	Free
	2 Other																								
200811.210	(1) Peanut butter	10.0%	BS		8.3%	6.7%	2.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free Fi	Free	Free
	(2) Other																								
	- Roasted ground-nuts																								
200811.291	Unshelled	21.3%	B7		18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free Fr	Free	Free
200811.292	Other	21.3%	B7		18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free Fr	Free	Free
200811.299	- Other	21.3%	B7		18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free Fi	Free	Free
2008.19	Other, including mixtures																								
	1 Containing added sugar																								
	(2) Other																								
	A Cashew nuts and other roasted nuts																								

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year 10	10th year	11th year 1.	12th year	13th year 14	14th year 15	15th year 10	16th year 17	17th year	18th year	19th year	20th year	As from 21st year	
200819.191	1 - Cashew nuts	11.0%	BS		9.2%	7.3%	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200819.192	2 - Other	11.0%	BS		9.2%	7.3%	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	BOther																									
200819.193	- Chestmus (in airtight containers not more than 10 kg each including container), not roasted	, 16.8%	B7		14.7%	12.6%	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	9 - Other	16.8%	BS		14.0%	11.2%	8.4%	9.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
	(2) Other																									
	C C coonus, Brazil nuts, paradise nuts, hazel nuts (Corytus spp.), cashew nuts and gingko nuts																									
200819.226	6 - Gingko nuts	12.0%	BS		10.0%	8.0%	%0.9	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	D Other																									
200819.229	9 (b) Other	12.0%	B5		10.0%	8.0%	%0.9	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																									
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crished																									

rom 21st year		yen/kg		Free	Free		
Asf		vkg 28.05;					
20th year		:g 28.05 yen		Free	Free		
19th year		28.05 yen/k		Free	Free		
18th year		28.05 yen/kg		Free	Free		
17th year		28.05 yen/kg		Free	Free		
16th year		28.05 yen/kg		Free	Free		
15th year		28.05 yen/kg		Free	Free		
14th year		8.05 yen/kg		Free	Free		
13th year		8.05 yen/kg 2		Free	Free		
12th year		32.18 yearls 31.35 yearls 30.53 yearls 30.53 yearls 30.53 yearls 30.50 yearls 28.88		Free	Free		
11th year		8.05 yen/kg 2		Free	Free		
10th year		8.05 yen/kg 21		2.3%	4.3%		
9th year		8.05 yen/kg 2		4.6%	8.5%		
8th year		3.05 yen/kg 2		7.0%	12.8%		
7th year		8.05 yen/kg 2		9.3%	17.0%		
6th year		8.05 yen/kg 2		11.6%	21.3%		
5th year		8.88 yen/kg 2		13.9%	25.5%		
4th year		9.70 yen/kg 2		16.2%	29.8%		
3rd year		0.53 yen/kg 2		18.5%	34.0%		
2nd year		1.35 yen/kg 34		20.9%	38.3%		
1st year		2.18 yen/kg 31		23.2%	42.5%		
Note		32					
Category	Ç ^X	R15		B10	B10		
Base rate Category		33 yen/kg		25.5%	46.8%		
Description	subbaseding - Concerning pincapples in this subbaseding - (1) and - (1), for the quantity within the limits of a tariff quota suplanted by a cabinet order which is effective at the time of import and under the conditions set out by televant regulations which are effective at the time of import. Note: The tariff quota shall be calculated on the basis of the quantity of trospective domestic dermad in the commit fiscal such (April Adarch) with deduction of the quantity of prospective domestic production (only the goods produced with Japansee fresh pincapples), and also in consideration of international market situation and other relevant consideration of international market situation and other relevant confinence (and the produced with Japansee (and the produced with Japansee (and the produced with Japansee (etchingen produced with Japansee (etchingen produced with Japansee (etchingen produced with Japansee) with the good produced with Japansee (etchingen produced with Japansee).	- Other	(2) Other	A In artight containers not more than 10 kg each including container, in pulp form, chopped or crushed	B Other	2 Other	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or
Tariffline	200820.111	200820.119		200820.191	200820.199		

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year 7	7th year 8	8th year 5	9th year 1	10th year	11th year 1	12th year	13th year 14	14th year 15	15th year 16	16th year 17	17th year 18	18th year	19th year 2	20th year As	As from 21st year
200820.211	- For "the Pooled Quota"		Xq2																						
200820.219	- Other	33 yen/kg	R15		32.18 yen/kg 3	11.35 yen/kg 3	0.53 yen/kg 25	.70 yen/kg 28	.88 yen/kg 28	32 18 yen'ng 30.53 yen'ng 20.53 yen'ng 20.53 yen'ng 20.55 yen'ng 22.88 yen'ng 22.88 yen'ng 28.05 yen'ng 28.05 yen'ng 28.05 yen'ng 28.05 yen'ng 28.05 yen'ng 28.05 yen'ng 29.05 yen'ng 28.05 yen'ng 29.05	05 yen/kg 28	.05 yen/kg 28.	:05 yen/kg 28	.05 yen/kg 28	05 yen/kg 28	.05 yen/kg 28	.05 yen/kg 28.	05 yen/kg 28.t	35 yen/kg 28.0	35 yen/kg 28.0	35 yen/kg 28.0	05 yen/kg 28.	05 yen/kg 28.	35 yen/kg 28	.05 yen/kg
200820.290	(2) Other	25.5%	B10		23.2%	20.9%	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
2008.30	Citrus fruit																								
	1 Containing added sugar																								
200830.110	(1) In pulp form	29.8%	B10		27.1%	24.4%	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%	BS		%8'61	15.9%	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200830.210	(1) In pulp form	21.3%	BS		17.8%	14.2%	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%	BS		14.2%	11.3%	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 airtight containers	15.0%	BS		12.5%	10.0%	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%	BS		17.5%	14.0%	10.5%	7.0%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
,	(2) Other																								
200840.191	A In airtight containers	10.8%	BS		%0.6	7.2%	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%	BS		12.5%	10.0%	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 airtight containers	12.0%	B5		10.0%	8.0%	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%	BS		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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12th year 13th year 15th year 16th year 17th year 18th year 19th year 20th year Free
13th year 15th year 15th year 17th year 18th year 19th year 20th year Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Free Fr
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15th year 10th year 18th year 19th year 20th year Free F
16th year 17th year 18th year 19th year 20th year Free F
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Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9t	9th year 10	10th year 1	11th year 12	12th year 13	13th year 14	14th year 15	15th year 16	16th year 17t	17th year 18	18th year 19	19th year 20th	20th year	As from 21st year
	2 Other																								
	(1) In pulp form																								
200870.211	A In airtight containers	17.0%	BS		14.2%	11.3%	8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
200870.219	B Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
	(2) Other																								
200870.299	B Other	%9.6	BS		8.0%	6.4%	4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
2008.80	Strawberries																								
	1 Containing added sugar																								
200880.110	(1) In pulp form	21.0%	BS		17.5%	14.0%	10.5%	7.0%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
200880.190	(2) Other	11.0%	BS		9.2%	7.3%	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
	2 Other																								
200880.210	(1) In pulp form	15.0%	BS		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
200880.290	(2) Other	12.0%	BS		10.0%	8.0%	%0.9	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
	Other, including mixtures other than those of subheading 2008.19																								
200891.000	Palm hearts	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	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		27.1%	24.4%	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 F	Free	Free
	2 Other																								
200893.210	(1) In pulp form	21.3%	BS		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free
200893.220	(2) Other	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free

	Description	Base rate Category	Category	Note	1st year	2nd year 3	3rd year 4t	4th year 5	5th year 6	6th year 7	7th year 8	8th year 9th year	ear 10th year	year 11th year	year 12th year	ear 13th year	ear 14th year	ear 15th year	ar 16th year	ar 17th year	18th year	19th year	20th year	As from 21st year	
Mixtures																									
2 Other																									
(1) Containing added sugar	adde d sugar																								
A In pulp form	form	%8'67	B10		27.1%	24.4%	21.7% 1	19.0%	16.3%	13.5%	10.8%	8.1% 5.4%	% 2.7%	% Free	e Free	Free	e Free	Free	Free	Free	Free	Free	Free	Free	
BOther		23.8%	B5		%8'61	15.9%	11.9%	7.9%	4.0%	Free	Free	Free Fr	Free Free	ж Free	e Free	Free	e Free	Free	Free	Free	Free	Free	Free	Free	I
(2) Other																									I
AInpu	A In pulp form	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free Fr	Free Free	æ Free	e Free	Free	e Free	Free	Free	Free	Free	Free	Free	Free	
Other																									
1 Ume (fruit of Mume plum)	Mume plum)	12.0%	B5		10.0%	8.0%	7 %0.9	4.0%	2.0%	Free	Free	Free Fr	Free Free	E Free	e Free	Free	e Free	Free	Free	Free	Free	Free	Free	Free	
2 Other																									
(1) Cont	(1) Containing added sugar																								
AIn	A In pulp form																								
	(b) Other	%8'67	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1% 5.4%	% 2.7%	Free	e Free	Free	e Free	Free	Free	Free	Free	Free	Free	Free	
(2) Other																									
AIn	A In pulp form																								
	(a) Bananas, avocados and prunes																								
	- Prunes	%0'51	B5		12.5%	10.0%	7.5%	9.0%	2.5%	Free	Free	Free Fr	Free Free	æ Free	e Free	Free	e Free	Free	Free	Free	Free	Free	Free	Free	
)	(b) Other																								
	- Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free Fr	Free Free	æ Free	e Free	Free	e Free	Free	Free	Free	Free	Free	Free	Free	
BOther	ıer																								
	(c) Frozen taros (Colocasia spp.)	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free Fr	Free Free	æ Free	e Free	Free	e Free	Free	Free	Free	Free	Free	Free	Free	

As from 21st year		Free	Free					Free	Free		Free	Free		
20th year		Free	Free					Free	Free		Free	Free		
19th year		Free	Free					Free	Free		Free	Free		
18th year		Free	Free					Free	Free		Free	Free		
17th year		Free	Free					Free	Free		Free	Free		
16th year		Free	Free					Free	Free		Free	Free		
15th year		Free	Free					Free	Free		Free	Free		
14th year		Free	Free					Free	Free		Free	Free		
13th year		Free	Free					Free	Free		Free	Free		
12th year		Free	Free					Free	Free		Free	Free		
11th year		Free	Free					Free	Free		Free	Free		
10th year		Free	Free					2.3%	10.8% or 8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 8.36 yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever is whichever is the greater the greater the greater the greater		Free	Free		
9th year		Free	Free					4.6%	5.4% or 4.18 yen/kg, whichever is the greater		Free	Free		
8th year		Free	Free					7.0%	8.1% or 6.27 yen/kg, whichever is the greater		Free	Free		
7th year		Free	Free					9.3%	10.8% or 8.36 yen/kg, whichever is the greater		Free	Free		
6th year		Free	Free					11.6%	13.5% or 10.45 yen/kg, whichever is the greater		Free	Free		
5th year		2.0%	2.0%					13.9%	16.3% or 12.55 yen/kg, whichever is the greater		3.6%	4.3%		
4th year		4.0%	4.0%					16.2%	19.0% or 14.64 yen/kg, whichever is the greater		7.1%	8.5%		
3rd year		%0.9	%0.9					18.5%	21.7% or 16.73 yen/kg, whichever is the greater		10.7%	12.8%		
2nd year		8.0%	8.0%					20.9%	27.1% or 24.4% or 21.7% or 19.0% or 16.3% or 13.5% or 20.91 118.82 16.73 14.64 12.55 10.45 yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever in the greater which w		14.2%	17.0%		
1st year		10.0%	10.0%					23.2%	27.1% or 20.91 yen/kg, whichever is the greater		17.8%	21.3%		
Note														
Category		B5	BS					B10	B10		B5	BS		
Base rate		12.0%	12.0%					25.5%	29.8% or 23 yen/kg, whichever is the greater		21.3%	25.5%		
Description	(d) Other	- Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	- Other	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	Frozen	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(1) Not more than 10% by weight of sucrose	(2) Other	Not frozen, of a Brix value not exceeding 20	1 Containing added sugar
Tariffline		200899.251	200899.259	20.09		2009.11		200911.110	200911.190		200911.210	200911.290	2009.12	

21st														
As from 21st year	Free	Free		Free	Free			Free	Free		Free	Free		
20th year	Free	Free		Free	Free			Free	Free		Free	Free		
19th year	Free	Free		ees	Free			Free	Free		Free	Free		
18th year	Free	Free		Free	Free			Free	Free		Free	Free		
17th year	Free	Free		Free	Free			Free	Free		Free	Free		
16th year	Free	Free		Free	Free			Free	Free		Free	Free		
15th year	Free	Free		Free	Free			Free	Free		Free	Free		
14th year	Free	Free		Free	Free			Free	Free		Free	Free		
13th year	Free	Free		Free	Free			Free	Free		Free	Free		
12th year	Free	Free		Free	Free			Free	Free		Free	Free		
11th year	Free	Free		Free	Free			Free	Free		Free	Free		
10th year	2.3%	2.7% or 2.09 yen/kg, whichever is the greater		1.9%	2.3%			2.3%	2.7% or 2.09 yen/kg, whichever is the greater		1.9%	Free		
9th year	4.6%	5.4% or 4.18 yen/kg, whichever is the greater		3.9%	4.6%			4.6%	5.4% or 4.18 yen/kg, whichever is the greater		3.9%	Free		
8th year	7.0%	10.8% or 8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 8.36 yearkg, yearkg, yearkg, yearkg, yearkg, yearkg, the greater in whichever is whichever is whichever is whichever is the greater the gr		5.8%	7.0%			7.0%	10.8% or 8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 8.36 yeavle, yeavle, yeavle, yeavle, yeavle, whichover is whichover is whichever is whichever is the greater the greater the greater		5.8%	Free		
7th year	9.3%	10.8% or 8.36 yen/kg, whichever is the greater		7.7%	9.3%			9.3%			7.7%	Free		
6th year	11.6%	13.5% or 10.45 yen/kg, whichever is the greater		9.7%	11.6%			11.6%	13.5% or 10.45 yen/kg, whichever is the greater		9.7%	Free		
5th year	13.9%	16.3% or 13.5% or 12.55 10.45 8 yen/kg, yen/kg, whichever is whichever is the greater the greater		11.6%	13.9%			13.9%	16.3% or 12.55 yen/kg, whichever is the greater		11.6%	4.3%		
4th year	16.2%	27.1% or 24.4% or 21.7% or 19.0% or 20.91 18.82 16.73 14.64 whichever is whichever is whichever is whichever the greater the greater the greater the greater.		13.6%	16.2%			16.2%	27.1% or 24.4% or 20.7% or 20.90% or 16.3% or 20.91 18.82 16.73 14.64 12.55 10.45 20.91 18.82 16.73 14.64 12.55 10.45 yen/kg. yen/kg. yen/kg. yen/kg. yen/kg. whichever is the greater. the greater the greater the greater		13.6%	8.5%		
3rd year	18.5%	21.7% or 16.73 yen/kg, whichever is the greater		%5.21	%5'81			%5.81	21.7% or 16.73 yen/kg, whichever is the greater		15.5%	12.8%		
2nd year	20.9%	24.4% or 18.82 yen/kg, whichever is the greater		17.4%	20.9%			20.9%	24.4% or 18.82 yen/kg, whichever is the greater		17.4%	17.0%		
1st year	23.2%	27.1% or 20.91 yen/kg, whichever is the greater		19.4%	23.2%			23.2%	27.1% or 20.91 yen/kg, whichever is the greater		19.4%	21.3%		
Note														
Category	B10	B10		B10	B10			B10	B10		B10	B5		
Base rate	25.5%	29.8% or 23 yen/kg, whichever is the greater		21.3%	25.5%			25.5%	29.8% or 23 yen/kg, whichever is the greater		21.3%	25.5%		
Description	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(1) Not more than 10% by weight of sucrose	(2) Other	Other	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(1) Not more than 10% by weight of sucrose	(2) Other	Grapefruit (including pomelo) juice	Of a Brix value not exceeding 20
Tariffline	200912.110	200912.190		200912.210	200912.290	2009.19		200919.110	200919.190		200919.210	200919.290		2009.21

As from 21st year		Free	Free		Free	Free			Free	Free		Free	Free		
20th year		Free	Free		Free	Free			Free	Free		Free	Free		
19th year		Free	Free		Free	Free			Free	Free		Free	Free		
18th year		Free	Free		Free	Free			Free	Free		Free	Free		
17th year		Free	Free		Free	Free			Free	Free		Free	Free		
16th year		Free	Free		Free	Free			Free	Free		Free	Free		
15th year		Free	Free		Free	Free			Free	Free		Free	Free		
14th year		Free	Free		Free	Free			Free	Free		Free	Free		
13th year		Free	Free		Free	Free			Free	Free		Free	Free		
12th year		Free	Free		Free	Free			Free	Free		Free	Free		
11th year		Free	Free		Free	Free			Free	Free		Free	Free		
10th year		Free	Free		Free	Free			Free	Free		Free	Free		
9th year		Free	Free		Free	Free			Free	Free		Free	Free		
8th year		Free	Free		Free	Free			Free	Free		Free	Free		
7th year		%6'7	7.5% or 5.75 3.7% or 2.88 yen/kg, yen/kg, whichever is whichever is the greater		2.4%	3.2%			7:0%	7.5% or 5.75 3.7% or 2.88 yen/kg, yen/kg, yenkg, whichever is whichever is the greater the greater		2.4%	Free		
6th year		%8'5	11.2% or 7.5% or 5.75 3.7% or 2.88 8.63 yen/kg, yen/kg, yen/kg, whichever is whichever is the greater the greater		4.8%	%4.9			%8'5	11.2% or 7.5% or 5.75 3.7% or 2.88 8.63 yen/kg, yen/kg, yen/kg, whichever is whichever is the greater the greater the greater		4.8%	Free		
5th year		%9'8	11.2% or 8.63 yen/kg, whichever is the greater		7.2%	%9.6			8.6%	11.2% or 8.63 yen/kg, whichever is the greater		7.2%	4.3%		
4th year		11.5%	14.9% or 11.50 yen/kg, whichever is the greater		%9:6	12.8%			11.5%	14.9% or 11.50 yen/kg, whichever is the greater		%9.6	8.5%		
3rd year		14.4%	26.1% or 22.4% or 18.6% or 14.9% or 20.13 17.25 14.38 11.50		11.9%	15.9%			14.4%	26.1% or 22.4% or 18.6% or 14.9% or 20.13 17.25 14.38 11.50 yen/kg. yen/kg. yen/kg. yen/kg. whichever is whichever is whichever is whichever is the greater the greater the greater the greater		11.9%	12.8%		
2nd year		17.3%	22.4% or 17.25 yen/kg, whichever is the greater		14.3%	19.1%			17.3%	22.4% or 17.25 yen/kg, whichever is the greater		14.3%	17.0%		
1st year		20.1%	26.1% or 20.13 yen/kg, whichever is the greater		16.7%	22.3%			20.1%	26.1% or 20.13 yen/kg, whichever is the greater		16.7%	21.3%		
Note															
Category		B7	B7		B7	B7			B7	B7		B7	B5		
Base rate		23.0%	29.8% or 23 yen/kg, whichever is the greater		19.1%	25.5%			23.0%	29.8% or 23 yen/kg, whichever is the greater		19.1%	25.5%		
Description	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(1) Not more than 10% by weight of sucrose	(2) Other	Other	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(1) Not more than 10% by weight of sucrose	(2) Other	Juice of any other single citrus fruit	Of a Brix value not exceeding 20
Tariffline		200921.110	200921.190		200921.210	200921.290	2009.29		200929.110	200929.190		200929.210	200929.290		2009.31

Tariffline	Description	Base rate (Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year 17	17th year 18	18th year	19th year 20	20th year As	As from 21st year
	1 Containing added sugar																								
200931.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	BS		19.2%	15.3%	11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200931.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is	21.7% or 16.73 yen/kg, whichever is whichever is	27.1% or 24.4% or 20.7% or 20.90% or 16.3% or 13.5% or 20.91 18.82 16.73 14.64 12.55 10.45 yen/kg, yen/kg, yen/kg, windewer is windewer in the greater 10.90% or 13.5% or 13.5% or 13.5% or 13.5% or 10.4%	16.3% or 12.55 yen/kg, whichever is w	13.5% or 10.45 8 yen/kg, w whichever is	10.8% or 8.3.6 yen/kg, whichever is w the greater t	10.8% or 8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 8.36 yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever is whichever is the greater the greater the greater the greater	5.4% or 4.18 2.7 yen/kg, whichever is wh the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200931.219	COther	19.1%	B5		15.9%	12.7%	%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%	SB		21.3%	17.0%	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%	SB		19.2%	15.3%	11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200939.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is	24.4% or 18.82 yen/kg, whichever is	21.7% or 16.73 yen/kg, whichever is whichever is the greater	27.1% or 24.4% or 20.00 21.7% or 19.0% or 16.3% or 13.5% or 20.91 18.2 16.73 14.64 12.55 10.45 20.91 Rs 2. yen/kg. yen/kg. yen/kg. yen/kg. yen/kg. whichever is whichever in the greater in the gre	16.3% or 12.55 yen/kg, whichever is whichever is the greater	13.5% or 10.45 8 yen/kg, w whichever is the greater	10.8% or 8.3.6 yen/kg, whichever is w the greater t	10.8% or 8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 8.36 yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever is whichever is the greater the greater the greater	5.4% or 4.18 2.7 yen/kg, whichever is wh	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200939.219	C Other	19.1%	BS		15.9%	12.7%	%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%	BS		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

						H	L	H	H			H	H	H	H	H	L	H	H	H	L	H	H	As from 21st
Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year 5	5th year 6	6th year 71	7th year 8	8th year 9th	9th year 10t	10th year 11th	11th year 12th year		13th year 14th	14th year 15th year	ear 16th year	ear 17th year	ar 18th year	ar 19th year	ar 20th year	
	Pineapple juice																							
2009.41	Of a Brix value not exceeding 20																							
	1 Containing added sugar																							
200941.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		20.9%	18.8%	16.7%	14.6%	12.5%	10.5%	8.4%	6.3% 4	4.2% 2	2.1% F	Free Free		Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free
200941.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is w the greater	24.4% or 18.82 yen/kg, whichever is w	27.1% or 24.4% or 20.00 21.7% or 19.0% or 16.3% or 13.5% or 13.5% or 20.91 18.82 16.73 14.64 12.55 10.45 yen/k, yen/k, whichever is whichever is whichever is whichever is whichever is the greater the great	19.0% or 14.64 yen/kg, yhichever is wh the greater th	16.3% or 1. 12.55 yen/kg, ywhichever is whithe greater the		10.8% or 8.1% swhichever is whithe greater the	8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 yen/kg, yen/kg, yen/kg, whichever is whichever is whichever is the greater the greater the greater	54% or 4.18 27% or 2.09 yen/kg, yen/kg, whichever is whichever is the greater		Free Free		Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free
	2 Other																							
200941.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		17.4%	15.6%	13.9%	12.2%	10.4%	8.7%	%6.9	5.2% 3	3.5% 1	1.7% F	Free Free		Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free
200941.290	(2) Other	25.5%	B10		23.2%	20.9%	18.5%	16.2%	13.9%	11.6%	9.3%	7.0% 4	4.6% 2	2.3% F	Free Free		Free Fr	Free Free	e Free	e 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		20.9%	18.8%	16.7%	14.6%	12.5%	10.5%	8.4%	6.3% 4	4.2%	2.1% F	Free Free		Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free
200949.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 24.4% or 20.91 18.82 yen/kg, yen/kg, whichever is whichever is the greater	24.4% or 18.82 yen/kg, whichever is w	21.7% or 19.0% or 16.73 14.64 yen/kg, yen/kg, whichever is whichever is the greater		16.3% or 13.5% or 12.55 10.45 yen/kg, yen/kg, whichever is whichever is the greater		10.8% or 8.19 8.36 yeavleg. y whichever is whither the greater the	8.1% or 6.27 5.4% ye yen/kg, ye whichever is which the greater the.	5.4% or 4.18 2.7% or 2.09 yen/kg, yen/kg, whichever is whichever is the greater the greater		Free Free		Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free
	2 Other																							
200949.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		17.4%	15.6%	13.9%	12.2%	10.4%	8.7%	%6.9	5.2% 3	3.5% 1	1.7% F	Free Free		Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free
200949.290	(2) Other	25.5%	B10		23.2%	20.9%	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3% F	Free Free		Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free
2009.50	Tomatojuice																							
200950.100	1 Containing added sugar	29.8%	B5		24.8%	19.9%	14.9%	%6.6	5.0%	Free	Free	Free	Free F	Free F	Free Free		Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free
200950.200	2 Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free F	Free F	Free Free		Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free

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As from 21st year				Free	Free	Free			Free	Free		Free				Free
20th year				Free	Free	Free			Free	Free		Free				Free
19th year				Free	Free	Free			Free	Free		Free				Free
18th year				Free	Free	Free			Free	Free		Free				Free
17th year				Free	Free	Free			Free	Free		Free				Free
16th year				Free	Free	Free			Free	Free		Free				Free
15th year				Free	Free	Free			Free	Free		Free				Free
14th year				Free	Free	Free			Free	Free		Free				Free
13th year				Free	Free	Free			Free	Free		Free				Free
12th year				Free	Free	Free			Free	Free		Free				Free
11th year				Free	Free	Free			Free	Free		Free				Free
10th year				Free	Free	Free			Free	10.8% or 8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 8.36 yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever is whichever is whichever is the greater the greater the greater		2.3%				2.1%
9th year				Free	Free	Free			Free	5.4% or 4.18 yen/kg, whichever is the greater		4.6%				4.2%
8th year				Free	Free	Free			Free	8.1% or 6.27 yen/kg, whichever is the greater		%0'L				%£'9
7th year				Free	Free	Free			Free	10.8% or 8.36 yen/kg, whichever is the greater		9.3%				8.4%
6th year				Free	Free	Free			Free	13.5% or 10.45 yen/kg, whichever is the greater		11.6%				10.5%
5th year				3.8%	9.9% or 7.67 5.0% or 3.83 yenkg, yenkg, whichever is whichever is the greater the greater	3.2%			3.8%	16.3% or 12.55 yen/kg, whichever is the greater		13.9%				12.5%
4th year				7.7%	9.9% or 7.67 5.0% or 3.83 yenkg, yenkg, whichever is whichever is the greater the greater	6.4%			7.7%	19.0% or 14.64 yen/kg, whichever is the greater		16.2%				14.6%
3rd year				11.5%	14.9% or 11.50 yen/kg, whichever is the greater	%9'6			11.5%	21.7% or 16.73 yen/kg, whichever is the greater		18.5%				16.7%
2nd year				15.3%	24.8% or 19.9% or 14.9% or 19.17 15.3 11.50 yen/g., yen/g., yen/g., yen/e., whichever is whichever is whichever is the greater the greater	12.7%			15.3%	27.1% or 24.4% or 21.7% or 19.0% or 16.3% or 13.5% or 20.91 118.82 16.73 14.64 12.55 10.45 yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever in the greater which wh		20.9%				18.8%
1st year				19.2%	24.8% or 19.17 yen/kg, whichever is the greater	15.9%			19.2%	27.1% or 20.91 yen/kg, whichever is the greater		23.2%				20.9%
Note																
Category				B5	BS	BS			BS	B10		B10				B10
Base rate				23.0%	29.8% or 23 yen/kg, whichever is the greater	19.1%			23.0%	29.8% or 23 yen/kg, whichever is the greater		25.5%				23.0%
Description	Grape juice (including grape must)	Of a Brix value not exceeding 30	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	Other	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(2) Other	Apple juice	Of a Brix value not exceeding 20	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained
Tariffline		19.6002		200961.110	200961.190	200961.200	2009.69		200969.110	200969.190		200969.290		2009.71		200971.110
		_			-	_	_		-			_	_			-

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l aritt line	Description	Base rate Category	Category	Note	1st year	2nd year	3rd year 4	4th year	oth year	oth year	/th year	8th year 9t	9th year 101	10th year	11th year	12th year 13	15th year 14	14th year 15t	15th year 16t	Toth year 17th	1/th year 18	18th year 19	19th year 20	20th year	year
200971.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10	≱ च	30.9% or 20.91 yen/kg, whichever is w	27.8% or 18.82 yen/kg, whichever is whithe greater the	30.9% or 27.8% or 20.0% 24.7% or 21.6% or 20.0% 18.5% or 15.5% or 15.5% 15.5% or 10.45 20.91 18.82 16.73 14.64 12.55 10.45 yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, whichever is the greater the greater the greater the greater the greater the greater the greater the greater the greater	21.6% or 11.4.64 yen/kg, whichever is wh	18.5% or 12.55 yen/kg, whichever is wh the greater the	15.5% or 10.45 8.3 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is wh the greater th	12.4% or 9.3% or 6.27 6.2% or 4.18 3.1% or 2.09 8.36 yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever is whichever is whichever is the greater the greater the greater	6.2% or 4.18 3.1% yen/kg, ye whichever is which the greater the		Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
	2 Other																								
200971.210	(1) Not more than 10% by weight of sucrose	ht 19.1%	B10		17.4%	15.6%	13.9%	12.2%	10.4%	8.7%	%6.9	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free Fi	Free	Free	Free	Free	Free
200971.290	(2) Other	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free Fi	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	ht 23.0%	B10		20.9%	18.8%	16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
200979.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10	,	30.9% or 20.91 yen/kg, vhichever is w	27.8% or 18.82 yen/kg, whichever is wh the greater th	30.9% or 27.8% or 24.7% or 21.6% or 18.5% or 20.91 18.5% or 15.5% or 18.5% or 18.5% or 18.5% or 18.82 16.73 14.64 12.55 10.45 yen/kg, yen/kg, yen/kg, whichever is whichever in the greater whichever is whichever in the greater whichever is whichever in the greater whichever in the greater whichever is whichever in the greater whichever whichever whichever whichever whichever whichever whichever whichever whichever w	21.6% or 11.64 yen/kg, yhichever is wh the greater th	18.5% or 12.55 yen/kg, whichever is wh	15.5% or 10.45 8.3 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is wh the greater th	12.4% or 9.3% or 6.27 6.2% or 4.18 3.1% or 2.09 8.36 yenkg, yenkg, yenkg, yenkg, whichever is whichever is whichever is whichever is the greater the greater	6.2% or 4.18 3.1% yen/kg, ye whichever is which the greater the		Free	Free	Free	Free	Free	Free Fi	Free	Free	Free	Free	Free
	2 Other																								
200979.210	(1) Not more than 10% by weight of sucrose	ht 19.1%	B7		16.7%	14.3%	11.9%	%9:6	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free Fi	Free	Free	Free	Free	Free
200979.290	2) (2) Other	29.8%	B7		26.1%	22.4%	18.6%	14.9%	11.2%	7.5%	3.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
	Juice of any other single fruit or vegetable																								
2009.81	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaer) nive																								

21st																
As from 21st year		Free	Free		Free	Free				Free	Free			Free	Free	Free
20th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
19th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
18th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
17th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
16th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
15th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
14th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
13th year		Free	Free		Eree	Free				Free	Free			Free	Free	Free
12th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
11th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
10th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
льу ф		earA	Free		Eree	Free				Free	Free			Free	Free	Free
8th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
7th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
6th year		Free	Free		Free	Free				Free	Free			Free	Free	Free
5th year		3.8%	9.9% or 7.67 5.0% or 3.83 yen/kg, yen/kg, whichever is whichever is the greater the greater		3.2%	4.3%				3.8%	9.9% or 7.67 5.0% or 3.83 yenkg, yenkg, yenke, whichever is whichever is the greater the greater			2.4%	3.2%	Free
4th year		%L'L	9.9% or 7.67 yen/kg, whichever is the greater		%4'9	8.5%				7.7%	9.9% or 7.67 5.0% or 3.83 yenkg, yenkg, whichever is whichever is the greater the greater			4.8%	6.4%	Free
3rd year		11.5%	24.8% or 19.9% or 14.9% or 19.17 15.3 11.50 yen kg. yen/kg. yen/kg. whichever is whichever is whichever is whichever is whichever is whichever is the greater		%9'6	12.8%				11.5%	24.8% or 19.9% or 14.9% or 19.17 15.3 11.50 yen/g, yen/g, yen/g, yen/ley whichever is whichever is the greater the greater			7.2%	%9.6	6.4%
2nd year		15.3%	19.9% or 15.33 yen/kg, whichever is the greater		12.7%	17.0%				15.3%	19.9% or 15.33 yen/kg, whichever is the greater			%9.6	12.7%	12.8%
1st year		19.2%	24.8% or 19.17 yen/kg, whichever is the greater		15.9%	21.3%				19.2%	24.8% or 19.17 yen/kg, whichever is the greater			12.0%	15.9%	19.1%
Note																
Category		BS	B5		B5	B5				BS	BS			B5	B5	B3
Base rate Category		23.0%	29.8% or 23 yen/kg, whichever is the greater		%1'61	25.5%				23.0%	29.8% or 23 yen/kg, whichever is the greater			14.4%	19.1%	25.5%
Description	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(1) Not more than 10% by weight of sucrose	(2) Other	Other	1 Fruit juices	(1) Containing added sugar	A Not more than 10% by weight of sucrose, naturally and artificially contained	Bother	(2) Other	A Not more than 10% by weight of sucrose	- Prune juice	- Other	B Other
Tariffline		200981.110	200981.190		200981.210	200981.290	2009.89			200989.111	200989.119			200989.122	200989.123	200989.129

Type-prise being the control of the																			
Typical properties (a) (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	As from 21st year		Free		Free		Free		Free				Free	Free		Free	Free		Free
The control	20th year		Free		Free		Free		Free				Free	Free		Free	Free		Free
The precision The precisio	19th year		Free		Free		Free		Free				Free	Free		Free	Free		Free
Discription: Biascrap Grapo, Note I styred Sayer	18th year		Free		Free		Free		Free				Free	Free		Free	Free		Free
The promption Since the company Since	17th year		Free		Free		Free		Free				Free	Free		Free	Free		Free
Description: Brief	16th year		Free		Free		Free		Free				Free	Free		Free	Free		Free
Description Description Biss run Chiego Note Lisyer Cadyon Lisyer Cadyon Lisyer Cadyon Lisyer Cadyon Lisyer Cadyon Lisyer Cadyon C			Free		Free		Free		Free				Free	Free		Free	Free		Free
Discription Discription Biser rise Category Note 1st year Std year 31d year Std y			Free		Free		Free		Free				Fræ	Free		Free	Free		Free
Description Description Erace rate Cutegory Note East Stayer	13th year		Free		Free		Free		Free				Free	Free		Free	Free		Free
Description Bust rule Cutegory Note 1st year 31d year	12th year		Free		Free		Free		Free				Free	Free		Free	Free		Free
Description Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 6th year	11th year		Free		Free		Free		Free				Free			Free	Free		Free
Description Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 6th year	10th year		Free		Free		Free		Free				Free	2.7% or 2.09 yen/kg, whichever is the greater		Free	Free		Free
Description Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 6th year	9th уеаг		Free		Free		Free		Free				Free	5.4% or 4.18 yen/kg, whichever is the greater		Free	Free		Free
Description Base rate Category Note 1st year 2nd year 3rd year 4th year 5th year 6th year	8th year		Free		Free		Free		Free				Free	8.1% or 6.27 yen/kg, whichever is the greater		Free	Free		Free
Description Base rate Category Note	7th year		Free		Free		Free		Free				Free	10.8% or 8.36 yen/kg, whichever is the greater		Free	Free		Free
Description Base rate Category Note	6th year		Free		Free		Free		Free				Free	13.5% or 10.45 yen/kg, whichever is the greater		Free	Free		Free
Description Base rate Category Note	5th year		1.4%		1.5%		1.2%		Free				3.8%	16.3% or 12.55 yen/kg, whichever is the greater		3.2%	4.3%		Free
Description Base rate Category Note	4th year		2.7%		3.0%		2.4%		Free				7.7%	19.0% or 14.64 yen/kg, whichever is the greater		6.4%	8.5%		Free
Description Base rate Category Note	3rd year		4.1%		4.5%		3.6%		3.4%				11.5%	21.7% or 16.73 yen/kg, whichever is the greater		%9.6	12.8%		3.4%
Description Base rate Category Note	2nd year		5.4%		%0.9		4.8%		6.7%				15.3%	24.4% or 18.82 yen/kg, whichever is the greater		12.7%	17.0%		6.7%
Description Base rate Category	1st year		%8.9		7.5%		%0.9		10.1%				19.2%	27.1% or 20.91 yen/kg, whichever is the greater		15.9%	21.3%		10.1%
Description Base rate	Note																		
Description Base rate	ategory		B5		B5		B5		B3				B5	B10		B5	B5		B3
Description 2 Vegetable Juices (1) Containing added sugar (2) Other - Carrot Juice - Carrot Juice 3 Other (1) Containing added sugar Mixtures of Juices 1 Consisting delefty of fruit juice (1) Containing added sugar A Not more than 10% by weight of success, naturally and and artificially contained B Other (2) Other (2) Other B Other 3 Other 1 O'containing added sugar (1) Containing added sugar A Not more than 10% by weight of success.			8.1%		%0.6		7.2%		13.4%				23.0%	9.8% or 23 yen/kg, hichever is		19.1%	25.5%		13.4%
Tariffline 200989 210 200989 221 200989 231 200989 910 200990 111 200990 1129 200990 1129	Description	2 Vegetable juices		(2) Other	- In airtight containers	- Other	Carrot juice	3 Other		Mixtures of juices	1 Consisting chiefly of fruit juice	(1) Containing added sugar	A Not more than 10% by weight of sucrose, naturally and artificially contained	B Other	(2) Other	A Not more than 10% by weight of sucrose		3 Other	(1) Containing added sugar
	Tariffline		200989.210		200989.221		200989.231		200989.910	2009.90			200990.111	200990.119		200990.121	200990.129		200990.910

	_					1						
As from 21st year					%9.6			TRQ				12.5%
20th year					%9.6			TRQ				12.5%
19th year					%9'6			TRQ				12.5%
18th year					%9.6			TRQ				12.5%
17th year					%9.6			TRQ				12.5%
16th year					%9.6			TRQ				12.5%
15th year					%9'6			TRQ				%5.21
14th year					%9.6			TRQ				12.5%
13th year					%9'6			TRQ				12.5%
12th year					%9.6			TRQ				12.5%
11th year					%9'6			TRQ				12.5%
10th year					%9'6			TRQ				12.5%
9th year					%9.6			TRQ				12.5%
8th year					%9'6			TRQ				12.5%
7th year					%9'6			TRQ				12.5%
6th year					%9.6			TRQ				12.5%
5th year					12.0%			TRQ				14.6%
4th year					14.4%			TRQ				16.7%
3rd year					16.8%			TRQ				18.8%
2nd year					19.2%			TRQ				20.8%
1st year					21.6%			TRQ				22.9%
Note								TRQ-11				
Category					R20			TRQ				R6
Base rate		N N			24.0%	£		24.0%				25.0%
Description	Chapter 21 Miscellaneous edible preparations	Extracts, essences and concentrates, of coffee, tea or mate and proparations with a basis of three products or with a basis of coffee, tea or manic monsted chicory and other roasted coffee and other roasted coffee abbasines, 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	Extracts, essences and concentrates	1 Containing added sugar	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	I Preparations with a basis of extracts, essences and concentrates	(1) Containing added sugar	2 Preparations with a basis of coffee	(1) Not less than 30% of natural milk constituents by weight, calcul ated on the dry matter	A Of a milk fat content, by weight, not exceeding 30%	- For "the Pooled Quota of other milk products"
Tariffline	0	21.01 E		2101.11	210111.100	2101.12		210112.110				210112.231

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year 1	10th year	11th year	12th year 1	13th year 12	14th year 15	15th year 10	16th year 1	17th year	18th year	19th year 20	20th year	As from 21st year
210112.232	- Other		×	s																					
	B Other																								
210112.236	- For "the Pooled Quota of other milk products"	25.0%	R6		22.9%	20.8%	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		×	s																					
	(2) Other																								
	A Containing added sugar																								
	(a) Less than 50% by weight of sucrose																								
210112.241	- Those, the largest single ingredient of which is sugar by weight	28.0%	B10		25.5%	22.9%	20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Fræ	Free	Free	Free	Free	Free	Free	Free
210112.242	- Other	19.6%	B10		17.8%	16.0%	14.3%	12.5%	10.7%	%6.8	7.1%	5.3%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.246	(b) Other	29.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ							
210112.249	B Other	15.0%	BS		12.5%	10.0%	7.5%	2:0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2101.20	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté																								
	2 Preparations with a basis of tea or maté																								
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milk fat content, by weight, not exceeding 30%																								
210120.231	- For "the Pooled Quota of other milk products"	25.0%	R18		24.6%	24.2%	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%

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9t	9th year 10t	10th year 11t	11th year 12th	12th year 13t	13th year 14th	14th year 15th	15th year 16th	16th year 17th	17th year 18t	18th year 19th	19th year 20th	20th year As fr	As from 21st year
	- Other		×	s																					
1	B Other																								
l	- For "the Pooled Quota of other milk products"	25.0%	R6		22.9%	20.8%	18.8%	16.7%	14.6%	12.5%	12.5%	12.5% 1	12.5%	12.5% 12	12.5% 12	12.5% 12	12.5% 12	12.5% 12	12.5% 12	12.5% 12.	12.5% 12	12.5% 12	12.5% 12	12.5% 12	12.5%
	- Other		×	s																					
	(2) Other																								
	A Containing added sugar																								
	(a) Less than 50% by weight of sucrose																								
	- Those, the largest single ingredient of which is sugar by weight	21.0%	B10		19.1%	17.2%	15.3%	13.4%	11.5%	%5''6	7.6%	5.7%	3.8% 1	F 1.9%	Free F	Free	Free F	Free F	Free F	Free Fr	Free F	Free F	Free F	Free	Free
	- Other	16.8%	B10		15.3%	13.7%	12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5% F	Free F	Free I	Free F	Free F	Free F	Free F1	Free F	Free F	Free F	Free F	Free
	(b) Other	29.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ T	TRQ T	TRQ T	TRQ T	TRQ T	TRQ T	TRQ TF	TRQ T	TRQ T	TRQ T	TRQ T	TRQ						
	B Other	15.0%	B5		12.5%	10.0%	7.5%	2.0%	2.5%	Free	Free	Free	Free	Free F	Free F	Free I	Free F	Free F	Free F	Free Fr	Free F	Free F	Free Fr	Free F	Free
Sar cor and	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard																								
210310.000	Soya sauce	7.2%	B5		%0.9	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free F	Free F	Free I	Free F	Free F	Free F	Free Fr	Free F	Free F	Free F	Free F	Free
	Tomato ketchup and other tomato sauces																								
	1 Tomato ketchup	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9% F	Free F	Free I	Free F	Free F	Free F	Free F1	Free F	Free F	Free Fi	Free F	Free
	2 Other tomato sauces	17.0%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5% F	Free F	Free I	Free F	Free F	Free F	Free F1	Free F	Free F	Free Fi	Free F	Free
	Mustard flour and meal and prepared mustard																								
	2 Other	7.5%	B5		6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free I	Free F	Free F	Free I	Free F	Free F	Free F	Free Fr	Free F	Free F	Free Fi	Free F	Free
	Other																								

As from 21st year		Free	Free			Free						7.8%	Free		7.0%	Free		%8.6	14.9%		7.9%	Free
20th year		Free	Free			Free						7.8%	Free		7.0%	Free		%8'6	14.9%		%6'L	Free
19th year		Free	Free			Free						7.8%	Free		7.0%	Free		%8'6	14.9%		7.9%	Free
18th year		Free	Free			Free						7.8%	Free		7.0%	Free		%8.6	14.9%		%6'L	Free
17th year		Free	Free			Free						7.8%	Free		7.0%	Free		%8'6	14.9%		%6.7	Free
16th year		Free	Free			Free						7.8%	Free		7.0%	Free		%8'6	14.9%		%6°L	Free
15th year		Free	Free			Free						7.8%	Free		7.0%	Free		%8'6	14.9%		%6'L	Free
14th year		Free	Eree			Free						%8" L	Free		%0".	Free		%8'6	%6'41		%6' L	Free
13th year		Free	Free			Free						7.8%	Free		%0.7	Free		%8'6	%6'71		%6′L	Free
12th year		Free	Free			Free						7.8%	Free		%0.7	Free		%8'6	%6'71		%6′L	Free
11th year		Free	Free			Free						7.8%	Free		7.0%	Free		%8'6	14.9%		%6'L	Free
10th year		Free	Free			Free						7.8%	2.5%		7.0%	2.2%		%8'6	16.3%		%6'L	7.6
9th year		Free	Free			Free						7.8%	5.1%		7.0%	4.3%		%8'6	17.6%		7.9%	3.9%
8th year		Free	Free			Free						7.8%	7.6%		7.0%	6.5%		%8'6	19.0%		%6'L	2.8%
7th year		Free	Free			Free						7.8%	10.2%		7.0%	8.7%		%8'6	20.3%		%6'L	7.7%
6th year		Free	Free			Free						7.8%	12.7%		7.0%	10.8%		%8'6	21.7%		7.9%	%L'6
5th year		2.1%	1.8%			Free						10.0%	15.3%		9.3%	13.0%		13.2%	23.0%		10.1%	11.6%
4th year		4.3%	3.5%			Free						12.2%	17.8%		11.7%	15.1%		16.5%	24.4%		12.4%	13.6%
3rd year		6.4%	5.3%			2.6%						14.4%	20.4%		14.0%	17.3%		19.8%	25.7%		14.6%	15.5%
2nd year		8.5%	7.0%			5.3%						16.6%	22.9%		16.3%	19.5%		23.1%	27.1%		16.8%	17.4%
1st year		10.7%	8.8%			7.9%						18.8%	25.5%		18.7%	21.6%		26.5%	28.4%		19.1%	19.4%
Note												s	s		s	S		S	S		S	S
Category		B5	B5			B3						R21	B10		R22	B10		R23	R5		R21	B10
Base rate		12.8%	10.5%			10.5%						21.0%	28.0%		21.0%	23.8%		29.8%	29.8%		21.3%	21.3%
Description	1 Sauces	(1) Mayonnaise	(2) French dressings and salad dressings	2 Other	(2) Other	B Other		Ice cream and other edible ice, whether or not containing cocoa	1 Containing added sugar	(1) Less than 50% by weight of sucrose	- Those, the largest single ingredient of which is sugar by weight	Ice cream	Other	- Other	Ice cream	Other	(2) Other	- Ice cream	- Other	2 Other	- Ice cream	- Other
Tariffline		210390.110	210390.120			210390.229	21.05	2105.00				210500.111	210500.112		210500.113	210500.119		210500.191	210500.199		210500.210	210500.290

Tariffline	Description Food preparations not desewhere specified or included	Base rate Category	Category	Note 1s	1st year 2	2nd year 3r	3rd year 4	4th year		5th year	5th year 6th year	5th year 6th year 7th year	5th year 6th year 7th year 8th year	5th year 6th year 7th year 8th year 9th year	5th year 6th year 7th year 8th year 9th year 10th year	5th year 6th year 7th year 8th year 9th year 10th year 11th year	5th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year	5th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 13th year	5th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 14th year	5th year 6th year 7th year 8th year 9th year 10th year 11th year 12th year 15th year 15th year 15th year	5th year 6th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year 16th year	5th year 6th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year 16th year 17th year	5th year 6th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year 16th year	5th year 6th year 7th year 9th year 10th year 11th year 12th year 13th year 15th year 16th year 17th year	5th year 6th year 8th year 9th year 10th year 11th year 12th year 15th year 16th year 17th year 18th year
2106.10	Protein concentrates and textured protein substances																								
	I Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concernation not less than 80% of protein by weight the largest ingredient is vegrable protein and put in containers for reast is also by weight of less than 300 g each excluding container.	± €																							
	- For "the Pooled Quota of other milk products"																								
210610.120	20 - Preparation of vegetable protein	12.5%	R6	1	11.5%	10.4%	9.4%	8.3%		7.3%	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% 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% 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% 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% 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% 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	30 - Other	25.0%	R6	2	22.9%	20.8%	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% 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% 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% 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% 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% 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% 12.5% 12.5% 12.5% 12.5% 12.5%	12.5% 12.5% <td< td=""></td<>
4	210610.140 - Other		×	s																					
1	2 Other																								
	(1) Containing added sugar																								
210610.211	A Less than 50% by weight of sucrose	16.8%	B10		15.3%	13.7%	12.2%	10.7%	9.2%		7.6%	6.1%	6.1% 4.6%	6.1% 4.6% 3.1%	6.1% 4.6% 3.1% 1.5%	6.1% 4.6% 3.1% 1.5% Free	6.1% 4.6% 3.1% 1.5% Free Free	6.1% 4.6% 3.1% 1.5% Free Free Free	6.1% 4.6% 3.1% 1.5% Free Free Free	6.1% 4.6% 3.1% 1.5% Free Free Free Free Free	6.1% 4.6% 3.1% 1.5% Free Free Free	6.1% 4.6% 3.1% 1.5% Free Free Free Free Free	6.1% 4.6% 3.1% 1.5% Free Free Free Free Free	6.1% 4.6% 3.1% 1.5% Free Free Free Free Free Free	6.1% 4.6% 3.1% Free Free Free Free Free Free Free Fre
210610.219	19 B Other	21.0%	B10	1	19.0%	17.1%	15.2%	13.3%	11.4%		%5'6	7.6%	7.6% 5.7%	7.6% 5.7% 3.8%	7.6% 5.7% 3.8% 1.9%	7.6% 5.7% 3.8% 1.9% Free	7.6% 5.7% 3.8% 1.9% Free Free	7.6% 5.7% 3.8% 1.9% Free Free Free	7.6% 5.7% 3.8% 1.9% Free Free Free	7.6% 5.7% 3.8% 1.9% Free Free Free Free	7.6% 5.7% 3.8% 1.9% Free Free Free	7.6% 5.7% 3.8% 1.9% Free Free Free Free	7.6% 5.7% 1.9% Free Free Free Free Free	7.6% 5.7% 3.8% 1.9% Free Free Free Free Free Free	7.6% 5.7% 3.8% 1.9% Free Free Free Free Free Free Free
	(2) Other				1																				
	A Vegetable protein											_													

Tariffline	Description	Base rate Category	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 9	9th year	10th year 1	11th year 12	12th year 15	13th year 14	14th year 15	15th year	16th year 15	17th year	18th year	19th year 20	20th year	As from 21st year
210610.221	Protein concentrates containing by weight not less than 86% of protein, the largest single ingredient is vegetable protein and put up in containors for retail sale by weight of less than 500 geach excluding container.	10.6%	BŞ		8.8%	7.1%	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		8.8%	7.1%	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%	BS		12.5%	10.0%	7.5%	2.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2106.90	Other																								
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	(1) Of a milk fat content, by weight, not exceeding 30%																								
	- For "the Pooled Quota of other milk products"	<i>y</i>																							
210690.111	Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	12.0%	R6		11.0%	10.0%	%0.6	8.0%	7.0%	%0.9	%0.9	%0:9	%0.9	6.0%	%0.9	6.0%	6.0%	6.0%	%0.9	6.0%	%0.9	6.0%	%0.9	6.0%	%0.9
210690.112	Other	21.0%	R6		19.3%	17.5%	15.8%	14.0%	12.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5% 1	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
210690.119	- Other		Х	S																					

rom 21s year						Free			%0'9	10.5%
As t										
20th year						0.5%			%0.9	10.5%
19th year						1.0%			6.0%	10.5%
18th year						1.5%			%0'9	10.5%
17th year						2.0%			6.0%	10.5%
16th year						2.5%			6.0%	10.5%
15th year						3.0%			%0'9	10.5%
14th year						3.5%			6.0%	10.5%
13th year						4.0%			6.0%	10.5%
12th year						4.5%			6.0%	10.5%
11th year						%0'\$			%0.9	10.5%
10th year						%8'9			6.5%	11.5%
льу ф						%9'8			7.1%	12.4%
8th year						%5'01			7.6%	13.4%
7th year						12.3%			8.2%	14.3%
6th year						14.1%			8.7%	15.3%
5th year						%6'51			9.3%	16.2%
4th year						17.7%			%8'6	17.2%
3rd year						19.5%			10.4%	18.1%
2nd year						21.4%			10.9%	19.1%
1st year						23.2%			11.5%	20.0%
Note							S			
Category					Xq1	B20*	X		RS	RS
Base rate						25.0%			12.0%	21.0%
Description	(2) Other	- Prepared eclible fats and oils, containing more than 30% and not more than 70% by weight of those of heading 04.05	a rift quota situatida within the limits of a raff quota situated by a cabinet order which is effective at the time of import and under the conditions set outby relevant regulations which are effective at the time of import	Note: The tarriff quota shall be calculated on the bass of 18.977 on for and rocasidearion of imported quantity in the proceding fiscal year (s.f.) Ann-March), international market situation and other relevant conditions	The place of origin, New Zealand	Other	Other	- For "the Pooled Quota of other milk products"	Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	Other
Tariffline					210690.121	210690.122	210690.123		210690.124	210690.125

As from 21st year								
20th year								
19th year								
18th year								
17th year								
16th year								
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eth year								
5th year								
4th year								
3rd year								
2nd year								
1st year								
Note	S							
Base rate Category	х				lpX	×		
Base rate								
Description	- Other	2 Other	(1) Food preparations, containing more than 30% by weight of one of those, rice, wheat including triticale or barley	A Containing more than 30% by weight of rice	Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 11 3 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 of Agriculture, Forestry and Fisheries according to the cabinet provided by the cabinet of other pursipation of Minister of Pisheries according to the cabinet provided by the cabinet of other pursipation of Minister of Pisheries according to the cabinet provided by the cabinet of other Law Law	- Other	B Other	(a) Containing more than 30% by weight of wheat including triticale
Tariffline	210690.129				210690.517	210690.518		

As from 21st year			TRQ
20th year			TRQ
19th year			TRQ
18th year			TRQ
17th year			TRQ
16th year			TRQ
15th year			TRQ
14th year			TRQ
13th year			TRQ
12th year			TRQ
11th year			TRQ
10th year			TRQ
9th year			TRQ
8th year			TRQ
7th year			TRQ
6th year			TRQ
5th year			TRQ
4th year			TRQ
3rd year			TRQ
2nd year			TRQ
1st year			TRQ
Note			TRQ-1
Category		Xq1	TRQ
Base rate			Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	Chemported by Japanese Government according to Article 42 of the Law for Stabilization of Supply Denmand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by select to joint application by select to and purchaser from Japanese Government according to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Foresty and Fisheries according to the eabiner order concurring wheat and others provided by the calbiner order provided in column 3 of penagaph 1 of Article 45 of the Law foresty order provided in	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	- Other
Tariffline	210690.214		

As from 21st year		
r 20th y		
19th yea		
18th year		
17th year		
16th year 17th year 18th year 19th year 20th year		
15th year		
14th year		
13th year		
11th year 12th year 13th year 14th year 15th year		
11th year		
10th year		
9th year		
8th year		
7th year		
6th year		
5th year		
4th year		
3rd year		
1st year 2nd year		
1st year		
Note	The originating goods classified under this under this belong to the subheading belong to the subheading which Japan makes a melevant tariff commitment originating commitment originating commitment the registration of the originating goods classified under the tariff line tariff in the 21 (669) 2.14.	
Category	×	
Base rate Category		
		ore than barley
Description	- Other	(b) Containing more than 30% by weight of barley
Q		
Tariffline	210690.215	
T	21	

As from 21st year			TRQ
20th year			TRQ
19th year			TRQ
18th year			TRQ
17th year			TRQ
16th year			TRQ
15th year			TRQ
14th year			TRQ
13th year			TRQ
12th year			TRQ
11th year			TRQ
10th year			TRQ
9th year			TRQ
8th year			TRQ
7th year			TRQ
6th year			TRQ
5th year			TRQ
4th year			TRQ
3rd year			TRQ
2nd year			TRQ
1st year			TRQ
Note			TRQ-8
Category		Xq1	TRQ
Base rate			Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	- Imported by Japanese Government according to Article 4.2 of the Law for Subhizino of Supply Denand and Price of Staple Food (Law No. 113 of 1994), imported to be particlesed and subply apparese Government in response to a joint application by seller to joint application and presented Government according to Minister of Agriculture, Foresty and Fisheries according to the cabinet order concerning wheat and others provided by the other provided by the cubine of phragmaph I of Article 45 of the Law	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	- Other
Tariffline	210690216		

As from 21st year				TRQ	Free	Free	18.1%	
20th year				TRQ	Free	Free	18.1%	
19th year				TRQ	Free	Free	18.1%	
18th year				TRQ	Free	Free	18.1%	
17th year				TRQ	Free	Free	18.1%	
16th year				TRQ	Free	Free	18.1%	
15th year				TRQ	Free	Free	18.1%	
14th year				TRQ	Free	Free	18.1%	
13th year				TRQ	Free	Free	18.1%	
12th year				TRQ	Free	Free	18.1%	
11th year				TRQ	Free	Free	18.1%	
10th year				TRQ	yen/kg, yen/kg, whichever is the greater	Free	18.1%	
9th year				TRQ	10.8% or 8.1% or 6.27 5.4% or 4.18 2.7% or 2.09 8.36 yen/kg, yen/kg, yen/kg, whichever is whichever is whichever is whichever is the greater the greater the greater	Free	18.1%	
8th year				TRQ	8.1% or 6.27 : yen/kg, whichever is the greater	Free	18.1%	
7th year				TRQ	10.8% or 8.36 yen/kg, whichever is the greater	Free	18.1%	
6th year				TRQ	13.5% or 10.45 yen/kg, whichever is the greater	Free	18.1%	
5th year				TRQ	27.1% or 24.4% or 21.7% or 19.0% or 16.3% or 13.5% or 20.91 11.8.2 16.73 14.64 12.55 10.45 yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever in the greater whichever is whichever in the greater whichever is whichever in the greater whichever whichever whichever whichever whichever whichever whi	0.8%	18.6%	
4th year				TRQ	19.0% or 14.64 yen/kg, whichever is the greater	1.7%	19.2%	
3rd year				TRQ	21.7% or 16.73 yen/kg, whichever is the greater	2.5%	19.7%	
2nd year				TRQ	24.4% or 18.82 yen/kg, whichever is the greater	3.3%	20.2%	
1st year				TRQ	27.1% or 20.91 yen/kg, whichever is the greater	4.2%	20.8%	
Note	The corginating goods classified under this under this tariff line belong to the subheading the subheading to the subheading subheading the subheading subheading the subheading subhead			TRQ-16, S				
Category	× ×			TRQ	B10	BS	R15	
Base rate Category				52.5% or 49.70 yen/kg whichever is the greater	29.8% or 23 yen/kg whichever is the greater	2.0%	21.3%	
Description	- Other	(2) Other	A Sugar syrup, containing added flavouring or colouring matter	- Of sugar centrifugal	- Other	B Chewing gum	C Konnyaku	D Compound a techolic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% volume of higher than 0.5% volume.
Tariffline	210690219			210690.221	210690.229	210690.230	210690.240	

As from 21st year	Free				TRQ	Free			Free	Free	Free
20th year	Free				TRQ	Free			Free	Free	Free
19th year	Free				TRQ	Free			Free	Free	Free
18th year	Free				TRQ	Free			Free	Free	Free
17th year	Free				TRQ	Free			Free	Free	Free
16th year	Free				TRQ	Free			Free	Free	Free
15th year	Free				TRQ	Free			Free	Free	Free
14th year	Free				TRQ	Free			Free	Free	Free
13th year	Free				TRQ	Free			Free	Free	Free
12th year	Free				TRQ	Free			Free	Free	Free
11th year	Free				TRQ	Free			Free	Free	Free
10th year	Free				TRQ	Free			Free	Free	Free
9th year	Free				TRQ	Free			Free	Free	Free
8th year	Free				TRQ	Free			Free	Free	Free
7th year	Free				TRQ	Free			Free	Free	Free
6th year	Free				TRQ	Free			Free	Free	Free
5th year	yen/kg, yen/kg, whichever is the greater				TRQ	4.0%			2.1%	2.1%	2.1%
4th year	9.9% or 7.67 5.0% or 3.83 yenkg, yenkg, whichever is whichever is the greater the greater				TRQ	7.9%			4.2%	4.2%	4.2%
3rd year	24.8% or 19.9% or 14.9% or 9.9% or 7.67 5.0% or 3.83 19.17 15.33 11.50 yen/kg. yen/kg. yen/kg. yen/kg. yen/kg. whichever is whichever is whichever is the greater the greater the greater the greater the greater the greater				TRQ	11.9%			6.3%	6.3%	6.3%
2nd year	19.9% or 15.33 yen/kg, whichever is the greater				TRQ	15.9%			8.3%	8.3%	8.3%
1st year	24.8% or 19.17 yen/kg, whichever is the greater				TRQ	%8'61			10.4%	10.4%	10.4%
Note					TRQ-11						
Category	B2				TRQ	B5			B5	BS	B5
Base rate	29.8% or 23 yen/kg whichever is the greater				28.0%	23.8%			12.5%	12.5%	12.5%
Description	(a) Preparations with a basis 29.8% or 23 of fruit puices, of an alcoholic yen/kg strength by volume of less whichever is than 1% vol	E Other	(a) Containing added sugar	Bases for beverage, containing <i>Panax</i> ginseng or its extract	- Those, the largest single ingredient of which is sugar by weight	- Other	Food supplement with a basis of vitamins	- Those, the largest single ingredient of which is sugar by weight	Containing lactose, milk protein or milk fat	Other	- Other
Tariffline	210690.246				210690.251	210690.259			210690.261	210690.262	210690.269

ts									
As from 21st year				TRQ	TRQ		Free		TRQ
20th year				TRQ	TRQ		Free		TRQ
19th year				TRQ	TRQ		Free		TRQ
18th year				TRQ	TRQ		Free		TRQ
17th year				TRQ	TRQ		Free		TRQ
16th year				TRQ	TRQ		Free		TRQ
15th year				TRQ	TRQ		Free		TRQ
14th year				TRQ	TRQ		Free		TRQ
13th year				TRQ	TRQ		Free		TRQ
12th year				TRQ	TRQ		Free		TRQ
11th year				TRQ	TRQ		Free		TRQ
10th year				TRQ	TRQ		2.2%		TRQ
9th year				TRQ	TRQ		4.3%		TRQ
8th year				TRQ	TRQ		6.5%		TRQ
7th year				TRQ	TRQ		8.7%		TRQ
6th year				TRQ	TRQ		10.8%		TRQ
5th year				TRQ	TRQ		13.0%		TRQ
4th year				TRQ	TRQ		15.1%		TRQ
3rd year				TRQ	TRQ		17.3%		TRQ
2nd year				TRQ	TRQ		19.5%		TRQ
1st year				TRQ	TRQ		21.6%		TRQ
Note				TRQ-11	TRQ-11				TRQ-11
Category				TRQ	TRQ	ąx X	B10		TRQ
Base rate Category				28.0%	25.5%	28.0%	23.8%		29.8%
Description	Other	Less than 50% by weight of sucrose	- Those, the largest single ingredient of which is sugar by weight	Containing lactose, milk protein or milk fat	- Other	- Those the largest single ingredient of which is products specified in subheading 1212.21 by weight	-Other	Other	Oronames for real state not more than 500 g each including containe containe
Tariffline				210690.271	210690.272	210690.273	210690.279		210690.281
_		_		_					

As from 21st year	TRO
20th year	ТКО
19th year	ŢŖŎ
18th year	ТRQ
17th year	ТRQ
16th year	ТRQ
15th year	ТRQ
14th year	ТКО
13th year	ТКО
12th year	TRQ
11th year	TRQ
10th year	TRQ
9th year	TRQ
8th year	TRQ
7th year	TRQ
6th year	TRQ
5th year	TRQ
4th year	TRO
3rd year	TRQ
2nd year	TRO
1st year	TRQ
Note	TRQ-15
Base rate Category	TRO
Base rate	76.50 yen/kg
Description	II Containing not less than 83% by weight 63 sucrose excluding three excluding three excluding three containers for retail sale, not more than 500 g, and holding containers for entification procedure procedure pripulated by a certification procedure pripulated by a certification procedure pripulated in or explosed in containers for explosed in containers for explosed in containers for imported to be republic in imported to be republic in in containers for including container after indedung container after ingredients, or those execeding 257 yearked in salue for extraction with no change in ingredients, or those exerceding 257 yearked availee for extractions duty
Tariffline	210690.282

4.0				1			ı —		
As from 21st year			Free	TRQ		TRQ	TRQ		TRQ
20th year			Free	TRQ		TRQ	TRQ		TRQ
19th year			Free	TRQ		TRQ	TRQ		TRQ
18th year			Free	TRQ		TRQ	TRQ		TRQ
17th year			Free	TRQ		TRQ	TRQ		TRQ
16th year			Free	TRQ		TRQ	TRQ		TRQ
15th year			Free	TRQ		TRQ	TRQ		TRQ
14th year			Free	TRQ		TRQ	TRQ		TRQ
13th year			Free	TRQ		TRQ	TRQ		TRQ
12th year			Free	TRQ		TRQ	TRQ		TRQ
11th year			Free	TRQ		TRQ	TRQ		TRQ
10th year			2.7%	TRQ		TRQ	TRQ		TRQ
9th year			5.4%	TRQ		TRQ	TRQ		TRQ
8th year			8.1%	TRQ		TRQ	TRQ		TRQ
7th year			10.8%	TRQ		TRQ	TRQ		TRQ
6th year			13.5%	TRQ		TRQ	TRQ		TRQ
5th year			16.2%	TRQ		TRQ	TRQ		TRQ
4th year			18.9%	TRQ		TRQ	TRQ		TRQ
3rd year			21.6%	TRQ		TRQ	TRQ		TRQ
2nd year			24.3%	TRQ		TRQ	TRQ		TRQ
1st year			27.0%	TRQ		TRQ	TRQ		TRQ
Note				TRQ-15		TRQ-15	TRQ-12		TRQ-18, S
Category			B10	TRQ		TRQ	TRQ		TRQ
Base rate (29.8%	29.8%		29.8%	29.8%		21.3%
Description	III Other	(1) Containing lactose, milk protein or milk fat	- Put up in containers for retail safe, not more than 500 g each including container container container	- Other	(II) Other	Those the largest single single ingredient of which is sorbitol by weight except for sugar	- Other	(b) Other	Prepared edible faits and oils, containing more than 15% and less than 30% by weight of those of heading 04.05
Tariffline			210690.283	210690.284		210690.510	210690.590		210690.291

As from 21st year		Free				Free				
20th year As 1		Free				Free				
19th year 20		Free				Free				
18th year 19t		Free 1				Free				
17th year 18th		Free F				Free F				
		Free Fi				Free F1				
ear 16th year										
ear 15th year		Free				Free				
ar 14th year		Free				Free				
r 13th year		Free				Free				
12th year		Free				Free				
11th year		Free				Free				
10th year		Free				Free				
9th year		Free				Free				
8th year		Free				Free				
7th year		Free				Free				
6th year		Free				Free				
5th year		1.7%				2.1%				
4th year		3.3%				4.2%				
3rd year		5.0%				6.3%				
2nd year		%1.9				8.3%				
1st year		8.3%				10.4%				
Note										
ategory		BS				B5				y X
Base rate Category		10.0%				12.5%				25.0%
Description	Bases for beverage, non- alcoholic	Other	Other	Other	I Food supplement with a basis of vitamins or hydrolysed vegetable protein	- Hydrolysed vegetable protein	II Other	(II) Other	- Of products specified in subhending 1212.21	Formed into into into into into into into into
Tariffline		210690.293				210690.296				210690.401

Base rate	Category	Note	1st year	2nd year 3rd	3rd year 4th y	4th year 5th	5th year 6th	6th year 7th	7th year 8th year	ear 9th year	ar 10th year	ar 11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
Xb																						
B7			13.1%	11.3% 9.	9.4% 7.5	7.5% 5.6	5.6% 3.	%8:	1.9% Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
				-			-			-												
B5			11.2%	8.9% 6.3	6.7% 4.5	4.5% 2.2	2.2% Fi	Free F	Free Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
B3			10.1%	6.7% 3.4	3.4% Fre	Free Fr	Free Fi	Free F	Free Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
B3			10.1%	6.7% 3.4	3.4% Fr	Free Fr	Free Fi	Free F	Free Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
B5			15.9%	12.7%	9.6% 6.4	6.4% 3.2	3.2% Fi	Free	Free Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
										1	<u> </u>											

As from 21st year	Free		Free		Free			Free	Free				
20th year	Free		Free		Free			Free	Free				
19th year	Free		Free		Free			Free	Free				
18th year	Free		Free		Free			Free	Free				
17th year	Free		Free		Free			Free	Free				
16th year	Free		Free		Free			Free	Free				
15th year	Free		Free		Free			Free	Free				
14th year	Free		Free		Free			Free	Free				
13th year	Free		Free		Free			Free	Free				
12th year	Free		Free		Free			Free	Free				
11th year	Free		Free		Free			Free	Free				
10th year	Free		6.40 yen/l		Free			3.85 yen/l	Free				
9th year	Free		12.80 yen/l		Free			7.71 yen/l	Free				
8th year	Free		19.20 yen/l		Free			15.42 yen/l 11.56 yen/l	Free				
7th year	Free		25.60 yen/l		Free				Free				
6th year	Free		32.00 yen/l		Free			19.27 yen/l	Free				
5th year	9.9% or 7.67 5.0% or 3.83 yenkg, yenkg, whichever is whichever is the greater the greater		38.40 yen/l		4.50 yen/l			38.55 yen/l 34.69 yen/l 30.84 yen/l 26.98 yen/l 23.13 yen/l	7.07 yen/l				
4th year	9.9% or 7.67 yen/kg, whichever is the greater		44.80 yen/l		9.00 yen/l			26.98 yen/l	14.13 yen/l				
3rd year	24.8% or 19.9% or 14.9% or 19.17 15.33 11.50 yen/kg, yen/kg, yen/kg, whichever is whichever is whethever is the greater the greater		51.20 yen/l		22.50 yen/l 18.00 yen/l 13.50 yen/l			30.84 yen/l	35.33 yen/l 28.27 yen/l 21.20 yen/l 14.13 yen/l				
2nd year	19.9% or 15.33 yen/kg, whichever is the greater		64.00 yen/l 57.60 yen/l		18.00 yen/l			34.69 yen/l	28.27 yen/l				
1st year	24.8% or 19.17 yen/kg, whichever is the greater		64.00 yen/1		22.50 yen/l			38.55 yen/l	35.33 yen/l				
Note													
Category	BS		B10		B5			B10	BS				
Base rate	29.8% or 23 yen/kg, whichever is the greater		70.40 yen/l		27 yen/l			42.40 yen/l	42.40 yen/l				
Description	I Of an alcoholic strength by volume of less than 1% vol	2 Other	(1) Saké (Seishu and Dakushu)	(2) Other	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02	B Other	(b) Other	Sipulated by the A of subpangaph 2 of subpangaph 3 of pangaph 2 of Article 23 of the Liquot Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	- Other	Undenatured ethyl alcohol of an alcoholie strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	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
Tariffline	220600.100		220600.210		220600.221			220600.228	220600.229	22.07	2207.10		

Tariffline		Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9th	9th year 10th	10th year 11th	11th year 12th y	12th year 13th	13th year 14th	14th year 15th year	year 16th year	year 17th year	ır 18th year	ır 19th year	20th year	As from 21st year
	B Other																							
220710.191	(1) Certified in accordance with the provisions of a abilities of a abilities of a produced from bounass (organic matters obtained from plants or animals, excluding crude oil, excluding crude oil, excluding crude oil, excluding crude oil, excluding tende oil, e	10.0% e e use	B10		9.1%	8.2%	7.3%	6.4%	5.5%	.5%	3.6%	2.7%	1.8% 0.9	0.9%	Free Fre	Free Fi	Free Fr	Free		.e Free	Free	Free	Free	Free
220710.199	9 [2] Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7% 1	1.8% 0.9	0.9% Fi	Free Fre	Free F1	Free Fr	Free Free	ee Free	re Free	Free	Free	Free	Free
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	Į.																						
220720.100	1 Of an alcoholic strength by volume of 90% vol or higher	f 27.2%	B10		24.7%	22.3%	19.8%	17.3%	14.8%	12.4%	%6.6	7.4%	4.9% 2.:	2.5% Fi	Free Fre	Free Fi	Free Fr	Free Free	e Free	e Free	Free	Free	Free	Free
220720.200	0 2 Other	38.10 yen/1	B10		34.64 yen/l	31.17 yen/l	34.64 yen/l 31.17 yen/l 27.71 yen/l 24.25 yen/l 20.78 yen/l 17.32 yen/l	24.25 yen/l	20.78 yen/l		13.85 yen/l 10.39 yen/l		6.93 yen/l 3.46 yen/l		Free Fre	Free F1	Free Fr	Free Free	e Free	e 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	gth 3																						
2208.90	Other																							
	1 Ethyl alcohol and distilled alcoholic beverages																							
	(2) Other																							
	A Ethyl alcohol																							

Tariffline	e Description	Base rate	Base rate Category	Note 1	1st year	2nd year 3rd	3rd year 4th year		5th year 6th	6th year 7th	7th year 8th	8th year 9th year	ear 10th year	ear 11th year	ear 12th year	r 13th year	r 14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year	
220890.123	3 (b) Other	82.50 yen/1	B10	7.5	75.00 yen/1 67	67.50 yen/l 60.00	60.00 yen/1 52.50	52.50 yen/l 45.00	45.00 yen/l 37.50	.50 yen/l 30.00	30.00 yen/l 22.50	22.50 yen/l 15.00 yen/l	/en/l 7.50 yen/l	en/l Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																								
220890.129	9 (b) Other	16.0%	B10		14.5%	13.1% 11.0	11.6% 10.2	10.2% 8.	8.7% 7.	7.3% 5.8	5.8% 4.4	4.4% 2.9%	% 1.5%	% Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other spirituous beverages																								
220890.220	0 (1) Imitation saké and white saké	70.40 yen/1	B10	64	1.00 yen/1 5	64.00 yen/l 57.60 yen/l 51.20 yen/l 44.80 yen/l 38.40 yen/l	yen/l 44.80	yen/l 38.40	0 yen/l 32.00	32.00 yen/1 25.60	25.60 yen/l 19.20	19.20 yen/l 12.80 yen/l	/en/l 6.40 yen/l	en/l Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220890.230	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	BS	2 vhii	24.8% or 19.17 yen/kg, whichever is whithe greater th	24.8% or 19.9% or 14.9% or 9.9% or 7.67 5.0% or 3.83 19.17 15.3 11.50 yen/kg. yen/kg. yen/kg. yen/kg. yen/kg. whichever is whichever is whichever is whichever is the greater the greater the greater the greater the greater	14.9% or 11.50 yen/syn/kg, whichever is the greater	yen/kg, yen/kg, yen/kg, whichever is whichever is the greater the greater		Free Fr	Free Fr	Free Free	e Free	e Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220890.240	0 (3) Other	88 yen/l	B10	08	.00 yen/1 7.	80.00 yen/1 72.00 yen/1 64.00 yen/1 56.00 yen/1 48.00 yen/1) yen/l 56.00	yen/1 48.00		40.00 yen/l 32.00	32.00 yen/l 24.00	24.00 yen/l 16.00 yen/l	/en/1 8.00 yen/1	en/l Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 23 Residues and waste from the food industries; prepared animal fodder	ustries; prepare	1 animal fod	lder																					
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of ernstaceans, molluses or other aquatic invertebrates, unfit for human consumption; greaves	ن ـــ																							
230110.000	O Flours, meals and pellets, of meat or meat offal; greaves		х																						
23.09	Preparations of a kind used in animal feeding																								
2309.10	Dog or cat food, put up for retail sale																								

As from 21st year	Free				Free			
20th year	Free				Free			
19th year	Free				Free			
18th year	Free				Free			
17th year	Free				Free			
16th year	Free				Free			
15th year	Free				Free			
14th year	Free				Free			
13th year	Free				Free			
12th year	Free				Free			
11th year	Free				Free			
10th year	Free				Free			
9th year	Free				Free			
8th year	Free				Free			
7th year	Free				Free			
6th year	Free				Free			
5th year	Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding 10% by weight of lactose contained				Per each Per each Aistogramme, kilogramme, kilogramme, kilogramme, hilogramme,			
4th year	Per each Per each Per each 29.75 year 19.85 year 69.25 year 19.85 year 69.25 year 19.85 year 69.25 year 19.85				Per each Per each Per each 26.25 year 17.50 year 8.75 year plus plus plus plus 17.50 year 17.70 yea			
3rd year	Per each				Per each kilogramme 26.25 yen plus plus 2.65 yen for every 1% exceding 10% by weight of lactose contained			
2nd year	Per each kilogramme, 39.67 yen plus 4 yen for every 1% exceeding 10% by weight of lactose contained				Per each kilogramme, 35 yen plus 3.53 yen for every 1% exceeding 10% by weight of lactose contained			
1st year	Per each kilogramme, 49.58 yen plus 5 yen for every 1% exceeding 10% by weight of lactose contained				Per each kilogramme, 43.75 yen plus 44.2 yen for every 1% exceeding 10% by weight of lactose contained			
Note								
Category	, BS				85 BS			
Base rate	kilogramme, 59.50 yen plus 6 yen for every 1% exceeding 10% by weight of lactose contained				Per each kilogramme, 52.50 yen plus 5.30 yen for every 1% receding 10% by weight of lactose contained			
Description	I Containing not less than 10% of factose by weight	Other	2 Other	(1) Containing not less than 10% of lactose by weight	B Other	(2) Other	B Other	(b) Other
Tariffline	230910.010	2309.90			230990.219			

As from 21st year			Free			Free	
20th year			Free			Free	
19th year			Free			Free	
18th year			Free			Free	
17th year			Free			Free	
16th year			Free			Free	
15th year			Free			Free	
14th year			Free			Free	
13th year			Free			Free	
12th year			Free			Free	
11th year			Free			Free	
10th year			Free			1.5%	
9th year			Free			2.9%	
8th year			Free			4.4%	
7th year			Free			5.8%	
6th year			Free			7.3%	
5th year			2.1%			8.7%	
4th year			4.3%			10.2%	
3rd year			6.4%			11.6%	
2nd year			8.5%			13.1%	
1st year			10.7%			14.5%	
Note							
ategory			B5			B10	
Base rate Category			12.8%	ses		16.0%	
Description	Other	his powders, meals, this sould be a considered of the considered of sould be a considered of sould be a suggest of suggest a succes, less than 20% by weight of free stard, less than 120% by weight of crude protein, other than those be separable 10% or more by weight of however rice and four or meal of rice taken of meal of rice taken determined by means of separating methods sipplied of by a cabinet order by a cabinet order orde	II Other	Chapter 24 Tobacco and manufactured tobacco substitutes	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Cigars, cheroots and cigarillos, containing tobacco	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and
Tariffline			230990.298		24.02	240210.000	24.03
	_						

n 21st ar		e e		ž	ž				şe	ş					8
r As from 21st year		Free		Free	Free				Free	Free					Free
20th year		Free		Free	Free				Free	Free					Free
19th year		Free		Free	Free				Free	Free					Free
18th year		Free		Free	Free				Free	Free					Free
17th year		Free		Free	Free				Free	Free					Free
16th year		Free		Free	Free				Free	Free					Free
15th year		Free		Free	Free				Free	Free					Fræ
14th year		Free		Free	Free				Free	Free					Free
13th year		Free		Free	Free				Free	Free					Free
12th year		Free		Free	Free				Free	Free					Free
11th year		Free		Free	Free				Free	Free					Free
10th year		2.7%		2.7%	Free				Free	0.3%					0.05 yen/kg
9th year		5.4%		5.4%	Free				Free	0.6%					0.23 yen/kg 0.18 yen/kg 0.14 yen/kg 0.09 yen/kg 0.05 yen/kg
8th year		8.1%		8.1%	Free				Free	%6:0					0.14 yen/kg
7th year		10.8%		10.8%	Free				Free	1.2%					0.18 yen/kg
6th year		13.5%		13.5%	Free				Free	1.5%					0.23 yen/kg
5th year		16.3%		16.3%	99.0				%9.0	1.9%					0.27 yen/kg
4th year		19.0%		19.0%	1.1%				1.1%	2.2%					0.45 yenkg 0.41 yenkg 0.36 yenkg 0.32 yenkg 0.27 yenkg
3rd year		21.7%		21.7%	1.7%				1.7%	2.5%					0.36 yen/kg
2nd year		24.4%		24.4%	2.3%				2.3%	2.8%					0.41 yen/kg
1st year		27.1%		27.1%	2.8%				2.8%	3.1%					0.45 yen/kg
Note												Ħ			
Category		B10		B10	B5				BS	B10		and ceme			B10
Base rate C		29.8%		29.8%	3.4%				3.4%	3.4%		terials, lime			0.50 yen/kg
Description Ba	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	Water pipe tobacco specified in Subheading Note 1 to this Chapter	Other	1 Pipe tobacco	2 Other	Other	Other	2 Other	- Heat-not-burn tobacco products	- Other	SECTION V MINERAL PRODUCTS	Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution
Tariffline		240311.000	2403.19	240319.100	240319.200		2403.99	240399.200					25.01	2501.00	250100.010
			-	_	-	_	_	_	_	_	_	_	_		

Tariffline	line Description	Base rate	Category	Note	1st year 2	2nd year 3r	3rd year 4	4th year 5	5th year 6	6th year 71	7th year	8th year 9	9th year 10	10th year 11	11th year 12	12th year 13	13th year 14	14th year 15	15th year 16	16th year 17th	17th year 18t	18th year 19t	19th year 20th	20th year As f	As from 21st year
	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	L OR ALLIED	INDUSTRIE,	s																					
	Chapter 29 Organic chemicals																								
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Other polyhydric alcohols																								
290544.000	.000 D-glucitol (sorbitol)	17.0%	B10	s	15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free F	Free I	Free	Free F	Free	Free
29.18	Carboxylic acids with additional oxygen function and their anhydrics, balides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	-																							
	Carboxylic acids with alcohol function but without other coxygen function, their ambydrides, halides, peroxides, peroxyacids and their derivatives																								
291814.000	.000 Citric acid	6.5%	B5		5.4%	4.3%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free I	Free 1	Free F	Free	Free
2918.15	5 Salts and esters of citric acid																								
291815.010	.010 1 Calcium citrate	6.5%	B5		5.4%	4.3%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free I	Free 1	Free F	Free	Free
	Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations	y, cosmetic or t	oilet preparat	ions																					
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resultoids; extracted olecressins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfluange or moreation; repente by-products of the deterpention of essential oils; aqueous distillates and aqueous solutions of essential oils	n f																							
	Essential oils other than those of cirrus fruit																								

Tariffline	3301.25		330125.019	Chap	35.03	3503.00 Gela squa colou glues glues head		350300.011	350300.012	35.05 Dext pregon st on st starc	3505.10	350510.100	350510.200
Description	Of other mints	1 Peppermint oil obtained from <i>Mentha arvensis</i>	(2) Other	Chapter 35 Albuminoidal substances; modified starches; glues; enzymes		Gelatin (including gelatin in recttangular (including square) sheets, whether or not surface-worked or objected and gelatin derivatives; singlass; other glues of animal origin, excluding casein glues of heading 35.01	3 Other	- Gelatin	- Glues	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	Dextrins and other modified starches	1 Esterified starches and other starch derivatives	2 Other
Base rate			%0.6	arches; glues; en		20		17.0%	17.0%	ರೆ		6.8%	21.3% or 25.50 yen/kg, whichever is the greater
Category			BS	zymes				B15	B15			B5***	B10
Note													ov S
1st year			7.5%					15.9%	15.9%			6.8%	19.4% or 23.18 20.86 yen/kg, yen/kg, whichever is whichever is the greater the greater
2nd year			%0.9					14.9%	14.9%			%8.9	
3rd year			4.5%					13.8%	13.8%			6.8%	15.5% or 18.55 yen/kg, thichever is w the greater
4th year			3.0%					12.8%	12.8%			%8:9	15.5% or 13.6% or 11.6% or 18.55 16.23 13.91 yearkg, yearkg, yearkg, whichever is whichever is whichever is whichever is whichever is he greater the greater in the greater
5th year			1.5%					11.7%	11.7%			6.8%	11.6% or 13.91 yen/kg, hichever is wl
6th year			Free					%9'01	%9'01			Fræ	9.7% or 7.7 11.59 yen/kg, whichever is the greater
7th year			Free					%9.6	%9.6			Free	yen/kg, yen/kg, whichever is wl the greater
8th year 9			Free					8.5%	8.5%			Free	7.7% or 9.27 5.8% or 6.95 3.9% or 4.64 1.9% or 2.3.2 yen/kg, yen/kg, yen/kg, yen/kg, whichever is whichever is whichever is the greater the greater the greater
9th year 10			Free					7.4%	7.4%			Free	yen/kg, yen/kg, iichever is wh.
10th year 11			Free					6.4%	6.4%			Free	
11th year 12			Free					5.3%	5.3%			Free	Free
12th year 13			Free					4.3%	4.3%			Free	Free
13th year 14t			Free					3.2% 2	3.2% 2			Free	Free
14th year 15t			Free F					2.1%	2.1%			Free	Free
15th year 16th			Free Fr					1.1% Fr	1.1% Fr			Free Fr	Free Fr
16th year 17th year			Free Free					Free Free	Free Free			Free Free	Free Free
year 18th year			ee Free					e Free	e Free			e Free	e Free
year 19th year			e Free					e Free	e Free			e Free	ee Free
ear 20th year			e Free					e Free	e Free			e Free	e Free
ear As from 21st			Free					Free	Free			Free	Free
21st													

As from 21st year	Free					
20th year	Free					
19th year	Free					
18th year	Free					
17th year	Free					
16th year	Free					
	Free					
13th year 14th year 15th year	Free					
	Free	RM GUT)				
10th year 11th year 12th year	Free	AN SILK-WC				
11th year	Free	r (Other th				
10th year	1.9% or 2.32 yen/kg, whichever is the greater	ANIMAL GUT				
9th year	7.7% or 9.27 5.8% or 6.95 3.9% or 4.64 1.9% or 2.3.2 yeakg, yeakg, yeakg, yeakg, yeakg, yeakg, yeakg, yeakg, whichever is whichever is whichever is the greater the greater the greater	AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)				
8th year	5.8% or 6.95 yen/kg, whichever is the greater	TAINERS; AF				
7th year	7.7% or 9.27 yen/kg, whichever is the greater	MILAR CON				
6th year	9.7% or 11.59 yen/kg, whichever is	AGS AND SI				
5th year	11.6% or 13.91 yen/kg, whichever is	JDS, HANDE				
4th year	19.4% or 17.4% or 15.3% or 13.6% or 11.6% or 9.7% or 23.18 20.86 18.55 16.23 13.91 11.59 yen/kg. yen/kg. yen/kg. yen/kg. yen/kg. yen/kg. whichever is whichever is whichever is whichever is whichever is whichever is the greater. the greater the greater the greater	TRAVEL GO				
3rd year	15.5% or 18.55 yen/kg, whichever is the greater	HARNESS;				
2nd year	23.18 20.86 yen/kg, yen/kg, whichever is whichever is the greater the greater	DLERY ANI				
1st year	19.4% or 23.18 yen/kg, whichever is the greater	TEREOF; SAL				
Note		ARTICLES TI				
Category	B10	' AND '				
Base rate Category	21.3% or 25.50 yen/kg, whichever is	R, FURSKI	nd leather			
Description	Glues	SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS	Chapter 41 Raw hides and skins (other than furskins) and leather	Raw hides and skins of bovine (including buffalo) or equive animals (fresh, or salted, dired, limed, pickeld or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	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 fresh, wet-salted or otherwise preserved	2 Other
Tariffline	350520.000			41.01	4101.20	

As from 21st year		Free		
20th year		Free		
19th year		Free		
18th year		Free		
17th year		Free		
16th year		Free		
15th year		Free		
14th year		Free		
13th year		Free		
12th year		Free		
11th year		Free		
10th year		1.1%		
9th year		2.2%		
8th year		3.3%		
7th year		%7'7		
6th year		9.5%		
5th year		6.5%		
4th year		7.6%		
3rd year		8.7%		
2nd year		%8'6		
1st year		10.9%		
Note	The goods goods goods and the goods and the goods of goods of goods of goods of goods and the goods and the goods and the goods of goods o			
Category	Xq1	B10		
Base rate		12.0%		
Description	a british the demantity within the limits of a briff queat sippliated by a cabbier order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import. Note: The unrif queat shall be calculated Note: The unrif queat shall be calculated on the basis of 214,000 m²o ni hides and on the basis of 214,000 m²o ni hides and on the basis of 214,000 m²o ni hides and on the basis of the calculated by the condition of equine animals which he undergone a tuming process (reduding pre-taming) which is eversable of 410,12-2, 410,13-2, 410,44-1-(2) and 410,13-2, 410,44-1-(2) and 410,41-2,20 and 410,41-2,20 and father of browine (including buildio) or equine animals of (10,13-2,4), 410,13-2,2,3 and (11,2-2,4), 410,13-2,2,3 and 410,13-2,2,3 and 410,19-2-2,2) and father of browine (including buildio) or equine animals of (10,13-2,4), 410,19-2,2,3 and 410,19-2,2,2) and 410,10-2,2,2) and 410,10-2,2,2) and 410,10-2,2,2) and 410,10-2,2,2) and 410,20-2,2,2) and 410,20-2,2,2) and 410,20-2,2,2) and 410,20-2,2) and 410,20-2,20	- Other	Whole hides and skins, of a weight exceeding 16 kg	2 Other
Tariffline	410120.211	410120.212	4101.50	

_					
As from 21st year		Free			
20th year		Free			
19th year		Free			
18th year		Free			
17th year		Free			
16th year		Free			
15th year		Free			
14th year		Free			
13th year		Free			
12th year		Free			
11th year		Free			
10th year		1.1%			
9th year		2.2%			
8th year		3.3%			
7th year		4.4%			
6th year		8.5%			
5th year		6.5%			
4th year		%9′L			
3rd year		8.7%			
2nd year		%8'6			
1st year		10.9%			
Note	The originating goods classified under the out-of-quota tariff ince preferential treatment without the limit of quota quantity set without the limit of quota quantity set out for this tariff line (410150.211).				The originating goods classified under the out-of-quota tariff in the out-of-quota tariff the out-of-quota quota q
Category	Xq1	B10			Xq1
Base rate Category		12.0%			
Description	- For "the Pooled Quoin (First Category)"	- Other	Other, including butts, bends and bellies	2 Other	- For "the Pooled Quois (First Category)"
Tariffline	410150211	410150.212	4101.90		410190.211

As from 21st year	Free			Free					
20th year	Free			Free					
19th year	Free			Free					
18th year	Free			Free					
17th year	Free			Free					
16th year	Free			Free					
15th year	Free			Free					
14th year	Free			Free					
13th year	Free			Free					
12th year	Free			Free					
11th year	Free			Free					
10th year	1.1%			0.5%					
9th year	2.2%			1.1%					
8th year	3.3%			1.6%					
7th year	4.4%			2.2%					
6th year	5.5%			2.7%					
5th year	6.5%			3.3%					
4th year	7.6%			3.8%					
3rd year	8.7%			4.4%					
2nd year	%8.6			4.9%					
1st year	%6:01			5.5%					
Note									The originating goods classified under the out classified under the out of quota tariff in the original tariff in the original tariff the out of the out for this tariff the out for this tariff the out for this tariff in the out for the out for this tariff in the out for th
Category	B10			B10					lpX
Base rate	12.0%			%0.9					
Description	- Other	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not mined, parchment-dressed or furthe prepared), whether or not debaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter	Ofswine	2 Other	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)	Full grains, unsplit; grain splits	2 Other	- For "the Pooled Quota (First Category)"
Tariffline	410190.212	41.03	4103.30	410330.200	41.04		4104.11		410411.211

The probability of the probabili		_	_	_		_	_	_		_
Description Bine tine Chapter Single Short and Salayar Allayar Salayar	As from 21st year	Free				Free				
Description Base rule Clotgery Note 1 style and 2 styl		Free				Free				
Description Biase rate Grapey No. 6 14 year 6 19 year 6	19th year	Free				Free				
Description 120% More Reserved 120% More 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	18th year	Free				Free				
Description Biase rate Catagory Note Lisyaer 2nd year 3nd year 3nd year 6 dispare 1 2nd year 3nd year 3nd year 6 dispare 1 2nd year 3nd ye	17th year	Free				Free				
Column		Free				Free				
Column	15th year	Free				Free				
Description Base rule Category Note 18 year 0 09%, 98%, 87%, 67%, 65%, 65%, 44%, 91%, 100%, 100%, 18 year 100%, 98%, 87%, 100%	14th year	Free				Free				
Coltect Description Base rate Category Note 120% 810 Act 120%	13th year	Free				Free				
Other		Free				Free				
Coher Description Base rate Category Note 12.0% Styles Styl	11th year	Free				Free				
Description Base rate Category Cother Category)** Cat	10th year	1.1%				1.1%				
Description Base rate Category Note 1st year 2nd year	9th year	2.2%				2.2%				
Description Description Base rate Category Note 1st year 2nd year 3rd year 5th year 6th year	8th year	3.3%				3.3%				
Description Base rate Category Note 181 year 2nd year 3th year 5th year	7th year	4.4%				4.4%				
Description Base rate Category Note 1st year 3rd year 4th year 2.0ther 12.0% B10 10.9% 9.8% 8.7% 7.6% 7.6%	6th year	5.5%				5.5%				
Description Base rate Category Note 1st year 2nd year 3rd year	5th year	6.5%				6.5%				
Description Base rate Category Note 1st year 2nd year	4th year	7.6%				7.6%				
Description Base rate Category Note 1st year	3rd year	8.7%				8.7%				
Description Base rate Category Note	2nd year	%8'6				%8'6				
Description Base rate Category	1st year	10.9%				10.9%				
Description Base rate Category	Note				The originating goods classified under the out- of-quota triff in tecentral for the out- of-quota tariff in tecentral for the out- out for the out- out for the out- out for this tariff ince tariff ince this tariff ince tariff ince this tariff ince (410419.211).					
Description - Other Other Category)* In the day state (crust) Fall grains, urepfir; grain splits I Tanned (including retanned) but not further prepared	ategory	B10				B10				
Oth In the dr	Base rate (12.0%				12.0%				
TarifTine 41041.212 4104.19 410419.211 410419.212	Description	- Other	Other	2 Other	- For 'the Pooled Quota (First Caregory)"	- Other	In the dry state (crust)	Full grains, unsplit; grain splits	1 Tanned (including retanned) but not further prepared	(2) Other
	Tariffline	410411.212	4104.19		410419.211	410419.212		4104.41		

As from 21st year		Free			
20th year		Free			
19th year		Free			
18th year		Free			
17th year		Free			
16th year		Free			
15th year		Free			
13th year 14th year 15th year		Free			
13th year		Free			
12th year		Free			
10th year 11th year 12th year		Free			
10th year		1.1%			
9th year		2.2%			
8th year		3.3%			
7th year		4.4%			
6th year		%5.8			
5th year		6.5%			
4th year		7.6%			
3rd year		8.7%			
2nd year		%8'6			
1st year		%6'01			
Note	The originating goods classified under the our of-quota tariff in the out of				
Base rate Category	X del	B10			
Base rate		12.0%			
Description	- For "the Pooled Quota (First Caegory)"	- Other	2 Other	(1) Dyed or coloured	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m, buffalo leather and roller loother.
Tariffline	410441.121	410441.122			

As from 21st year		Free		
20th year		Free		
19th year		Free		
18th year		Free		
17th year		Free		
16th year		Free		
15th year		Free		
14th year		Free		
13th year		Free		
12th year		Free		
11th year		Free		
10th year		1.2%		
9th year		2.4%		
8th year		3.6%		
7th year		4.8%		
6th year		%0.9		
5th year		7.3%		
4th year		8.5%		
3rd year		%1.6		
2nd year		10.9%		
1st year		12.1%		
Note	The originating goods classified under the out goods of the out of			The originating goods classified under the out- of-quota tariff line (410441213).
Base rate Category	lpX	B10		Xq1
Base rate		13.3%		
Description	Initials of a mirrif queat situlation by a cabinet order which is effective at the time of import and under the conditions set out and under the conditions set out and under the conditions set out by relevant regulations which are effective at the time of import Note: The tartif quota shall be collished to the basis of 1466,000 m² on tamod or crust hidse or stars of bovine (including buffalo) or equine animas of 4104.41-24.1), and eather of bovine (including buffalo) or equine animas of 4107.11-24.1), and 14107.12-24.1), and 14107.12-24.1) and 14107.12-24.1) and 14107.12-24.1) and 14107.12-24.1) and 14107.12-24.1) and heading and heading all heading and heading 4107.12-24.1) and 14107.12-24.1) and 14107.12-24.1] and 14107.12-	Other	- Other	- For "the Pooled Quota (Second Category)"
Tariffline	410441.211	410441.212		410441.213

Figure Company Compa									
1 1 1 1 1 1 1 1 1 1	As from 21st year	Free			Free				
1		Free			Free				
Continue	19th year	Free			Free				
Parameter Section Se	18th year	Free			Free				
1	17th year	Free			Free				
Part	16th year	Free			Free				
Part	15th year	Free			Free				
Decreption Line L	14th year	Free			Free				
1 1 1 1 1 1 1 1 1 1	13th year	Free			Free				
10 Decembro-broad 10 10 10 10 10 10 10 1	12th year	Free			Free				
Description Bisseries Graggory Stayen		Free			Free				
10 Description Base rate Category Note 14.5% 13.1% 11.6% 10.2% 27.9% 14.6% 14.6% 11.	10th year	1.5%			1.1%				
15 15 15 15 15 15 15 15	9th year	2.9%			2.2%				
13 1,00ker	8th year	%7'7			3.3%				
10 Description Base rate Category Note 14.5% 13.1% 11.6% 10.2% 8.7%	7th year	5.8%			4.4%				
Description Description Base rate Category Note 1st year 2nd year 3rd year 41 year 11 description 16 0% B10 H25% 13.1% 11 description 10 2.0 description 1.5 d	6th year	7.3%			5.5%				
Description Base rate Category Note 1st year 3rd year 3rd year 2.0 Other 16.0% B10 14.5% 13.1% 11.6%	5th year	8.7%			6.5%				
Description 16.0% 181 year 2nd year	4th year	10.2%			7.6%				
15 15 15 15 15 15 15 15	3rd year	11.6%			8.7%				
Description Base rate Category Note	2nd year	13.1%			%8'6				
Description Base rate Category	1st year	14.5%			10.9%				
Description Base rate Category				The originating goods classified under the out-of-quota tariff in the color of the					The originating goods classified under the out- of-quota tariff ince (410494).122 will receive preferential ariff reament without the limit of quota quantity set out for this tariff line that the limit of quota quantity set out for this tariff line (410449.121).
Description (2) Other (2) Other Caugaryy' Other Other (2) Other (3) Other (4) Other (5) Other (7) Other (1) Thamed (including returned) but not further prepared (2) Other (3) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (9) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (7) Other (8) Other (9) Other (1) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (9) Other (9) Other (1) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (9) Other (1) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (7) Other (8) Other (9) Other (9) Other (9) Other (9) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (9) Other (9) Other (9) Other (1) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9)	ategory	B10			B10				
Description (2) Other (2) Other Caugaryy' Other Other (2) Other (3) Other (4) Other (5) Other (7) Other (1) Thamed (including returned) but not further prepared (2) Other (3) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (9) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (7) Other (8) Other (9) Other (1) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (9) Other (9) Other (1) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (9) Other (1) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (7) Other (8) Other (9) Other (9) Other (9) Other (9) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9) Other (9) Other (9) Other (9) Other (1) Other (1) Other (1) Other (2) Other (3) Other (4) Other (5) Other (6) Other (7) Other (8) Other (9)	Base rate C	%0.91			12.0%				
410441,222 410441,222 410449,121		Other	(2) Other	- For "the Pooled Quota (First Caregory)"	- Other	Other	1 Tanned (including retanned) but not further prepared	(2) Other	- For "the Pooled Quota (First Category)"
	Tariffline	410441.219		410441.221	410441.222	4104.49			410449.121

As from 21st year	Free				Free		
20th year	Free				Free		
19th year	Free				Free		
18th year	Free				Free		
17th year	Free				Free		
16th year	Free				Free		
15th year	Free				Free		
14th year	Free				Free		
13th year	Free				Free		
12th year	Free				Free		
11th year	Free				Free		
10th year	1.1%				1.5%		
9th year	2.2%				2.9%		
8th year	3.3%				4.4%		
7th year	4.4%				5.8%		
6th year	5.5%				7.3%		
5th year	6.5%				8.7%		
4th year	7.6%				10.2%		
3rd year	8.7%				11.6%		
2nd year	%8'6				13.1%		
1st year	10.9%				14.5%		
Note				The originating goods classified classified under the out-of-the the the cout-of-the the cout-of-the the cout-of-the the cout for the the cout for the			The originating goods classified under the out-of-quota tariff in the out-of-quota tariff in the out-of-quota quota quot
Category	B10			Xq1	B10		lpX
Base rate	12.0%				16.0%		
Description	- Other	2 Other	(1) Dyed or coloured	- For "the Pooled Quota (Second Category)"	- Other	(2) Other	- For 'the Pooled Quota (First Category)"
Tariffline	410449.122			410449.211	410449.212		41049.221

20th year	Free					Free				
19th year	Free					Free				
18th year	Free					Free				
17th year	Free					Free				
16th year	Free					Free				
15th year	Free					Free				
14th year	Free					Free				
13th year	Free					Free				
12th year	Free					Free				
11th year	Free					Free				
10th year	1.1%					1.5%				
9th year	2.2%					2.9%				
8th year	3.3%					4.4%				
7th year	4.4%					2.8%				
6th year	5.5%					7.3%				
5th year	6.5%					8.7%				
4th year	7.6%					10.2%				
3rd year	8.7%					11.6%				
2nd year	%8.6					13.1%				
1st year	10.9%					14.5%				
Note					The originating goods classified classified and under the out-of-model and the control of the co					
Category	B10				T DX	B10				
Base rate	12.0%					%0.91				
Description	- Other	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	In the dry state (crust)	1 Dyed or coloured	 For the quantity within the limits of a unif quota sipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import. Note: The tariff quota shall be calculated on the basis of 1,070,000 m on tamed or cuts hides and skins of sheep or lamb of or the basis of 1,070,000 m on tamed or cuts hides and skins of sheep or lamb skin leather of 411,00.2-1, sheep or lamb skin leather of 411,00.2-1, and goals or kisk skin leather of 410,00.2-1, and goals or kisk skin leather of 410,00.2-1, and goals or kisk skin leather of 411,00.2-1, and goals or kisk skin leather of 410,00.2-1, and goals or kisk skin leather of 411,00.2-1, and goals or kisk skin leather of 410,00.2-1, and goals or kisk skin leather or 410,00.2-1, and goals or kisk skin leather of 410,00.2-1, and goals or kisk skin leather or 410,00.2-1, and goals or 410,00.2-1, and goals or 410,00.2-1, and goals or 410,00.2-1, and goals or 410,00.2-1, a	- Other	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Of goats or kids	In the dry state (crust)	1 Dyed or coloured
Tariffline	410449.222		4105.30		410530.111	410530.112	41.06		4106.22	

As from 21st year		Free		Free		Free	Free				
20th year		Free		Free		Free	Free				
19th year		Free		Free		Free	Free				
18th year		Free		Free		Free	Free				
17th year		Free		Free		Free	Free				
16th year		Free		Free		Free	Free				
15th year		Free		Free		Free	Free				
14th year		Free		Free		Free	Free				
13th year		Free		Free		Free	Free				
12th year		Free		Free		Free	Free				
11th year		Free		Free		Free	Free				
10th year		1.5%		0.5%		0.7%	0.5%				
9th year		2.9%		1.1%		1.5%	1.1%				
8th year		4.4%		1.6%		2.2%	1.6%				
7th year		5.8%		2.2%		2.9%	2.2%				
6th year		7.3%		2.7%		3.6%	2.7%				
5th year		8.7%		3.3%		4.4%	3.3%				
4th year		10.2%		3.8%		5.1%	3.8%				
3rd year		11.6%		4.4%		5.8%	4.4%				
2nd year		13.1%		4.9%		%5'9	4.9%				
1st year		14.5%		%5.5%		7.3%	2.5%				
Note	The originating goods classified and originating goods classified under the out of-quota tariff in the out of-quota tariff without the uniff reament without the limit of quota quantity set to out for this tariff the classified out for this tariff the classified out for this tariff or the tariff the classified out for this tariff or the classified or										
ategory	X q1	B10		B10		B10	B10				
Base rate Category		16.0%		%0.9		8.0%	%0.9				
Description	- For "the Pooled Quota"	- Other	Ofswine	In the wet state (including wet-blue)	In the dry state (crust)	1 Dyed or coloured	2 Other	Ofreptiles	2 Other	(1) Dyed or coloured	A Of alligators, crocodiles or lizards
Tariffline	410622.111	410622.112		410631.000	4106.32	410632.100	410632.200	4106.40			

Tariffline	410640.211	410640.212	410640.214	Other	4106.92 In th		410692.110	410692.190	41.07 Leather furth including part (including but on, whether of heading 41.1	Whole h	4107.11 Full	410711.100			
Description	- Of alligators or crocodiles	- Other	B Other		In the dry state (crust)	1 Dyed or coloured	- Of ostriches	- Other	Leather further prepared after tanning or crusting, including parchment-dressed teather, 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	Full grains, unsplit	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding
Base rate Category	10.0%	10.0%	%0.9				%0.9	%0.9				%0.9			
Category	B10	B10	B10				B10	B10				B10			
Note															
1st year	9.1%	9.1%	5.5%				5.5%	5.5%				5.5%			
2nd year	8.2%	8.2%	4.9%				4.9%	4.9%				4.9%			
3rd year	7.3%	7.3%	4.4%				4.4%	4.4%				4.4%			
4th year	6.4%	6.4%	3.8%				3.8%	3.8%				3.8%			
5th year	5.5%	5.5%	3.3%				3.3%	3.3%				3.3%			
6th year	4.5%	4.5%	2.7%				2.7%	2.7%				2.7%			
7th year	3.6%	3.6%	2.2%				2.2%	2.2%				2.2%			
8th year	2.7%	2.7%	1.6%				1.6%	1.6%				1.6%			
9th year 1	1.8%	1.8%	1.1%				1.1%	1.1%				1.1%			
10th year 1	%6.0	%6.0	0.5%				0.5%	0.5%				0.5%			
11th year	Free	Free	Free				Free	Free				Free			
12th year 1	Free	Free	Free				Free	Free				Free			
13th year	Free	Free	Free				Free	Free				Free			
14th year 1	Free	Free	Free				Free	Free				Free			
15th year 10	Free	Free	Free				Free	Free				Free			
16th year 17th	Free F	Free F	Free F				Free F	Free F				Free F			
17th year 18	Free	Free	Free				Free	Free				Free			
18th year 19	Free	Free	Free				Free	Free				Free			
19th year 20ti	Free F	Free F	Free F				Free F	Free F				Free F			
20th year	Free I	Free I	Free I				Free I	Free I				Free I			
As from 21st year	Free	Free	Free				Free	Free				Free			

As from 21st year		Free		
20th year		Free		
19th year		Free		
18th year		Free		
17th year		Free		
16th year		Free		
15th year		Free		
14th year		Free		
13th year		Free		
12th year		Free		
11th year		Free		
10th year		1.2%		
9th year		2.4%		
8th year		3.6%		
7th year		4.8%		
6th year		%0'9		
5th year		7.3%		
4th year		8.5%		
3rd year		%1.6		
2nd year		10.9%		
1st year		12.1%		
Note	The originating goods classified under the out-of-quota tariff in the out-of-quota tariff in the out-of-quota tariff in the out-of-quota quota q			The originating goods classified under the out of quota tariff in the out of
Category	Xq1	B10		Xq1
Base rate Category		13.3%		
Description	- For "the Pooled Quota (Second Category)"	Other	- Other	- For "the Pooled Quota (Second Category)"
Tariffline	410711.211	410711.212		410711.213

As from 21st year	Free			Free		Free			
20th year	Free			Free		Free			
19th year	Free			Free		Free			
18th year	Free			Free		Free			
17th year	Free			Free		Free			
16th year	Free			Free		Free			
15th year	Free			Free		Free			
14th year	Free			Free		Free			
13th year	Free			Free		Free			
12th year	Free			Free		Free			
11th year	Free			Free		Free			
10th year	1.5%			1.1%		0.5%			
9th year	2.9%			2.2%		1.1%			
8th year	4.4%			3.3%		1.6%			
7th year	5.8%			4.4%		2.2%			
6th year	7.3%			5.5%		2.7%			
5th year	8.7%			6.5%		3.3%			
4th year	10.2%			7.6%		3.8%			
3rd year	11.6%			8.7%		4.4%			
2nd year	13.1%			%8'6		4.9%			
1st year	14.5%			10.9%		5.5%			
Note			The originating goods classified and defended with the out-of-quota tariff in the out-of-quota tariff in the out-of-quota tariff in the out-of-quota tariff in the out-of-quota out-of-quota quota quota quota quota (410711,221).						
Category	B10		Xq1	B10		B10			
Base rate (16.0%			12.0%		%0.9			
Description	Other	(2) Other	- For "the Pooled Quota (First Category)"	- Other	Grain splits	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather.
Tariffline	410711.219		410711.221	410711.222	4107.12	410712.100			

As from 21st year		Free		
20th year		Free		
19th year		Free		
18th year		Free		
17th year		Free		
16th year		Free		
15th year		Free		
14th year		Free		
13th year		Free		
12th year		Free		
11th year		Free		
10th year		1.2%		
9th year		2.4%		
8th year		3.6%		
7th year		4.8%		
6th year		%0.9		
5th year		7.3%		
4th year		8.5%		
3rd year		%1.6		
2nd year		10.9%		
1st year		12.1%		
Note	The originating goods classified under the out-of-quota tariff in the out-of-quota tariff in the out-of-quota tariff in the out-of-quota quota q			The corganizating goods classified under the out- of-quota tariff in the ceive preferration without manifold of quota tariff until receive preferration until receive preferration without the limit of quota quantity set out for this cut for this configuration.
Category	Xq1	B10		lpX
Base rate Category		13.3%		
Description	– For 'the Pooled Quota (Second Category)'	Other	- Other	- For 'the Pooled Quota (Second Category)'
Tariffline	410712.211	410712.212		410712.213

As from 21st year	Free			Free		Free			
20th year	Free			Free		Free			
19th year	Free			Free		Free			
18th year	Free			Free		Free			
17th year	Free			Free		Free			
16th year	Free			Free		Free			
15th year	Free			Free		Free			
14th year	Free			Free		Free			
13th year	Free			Free		Free			
12th year	Free			Free		Free			
11th year	Free			Free		Free			
10th year	1.5%			1.1%		0.5%			
9th year	2.9%			2.2%		1.1%			
8th year	4.4%			3.3%		1.6%			
7th year	8.8%			4.4%		2.2%			
6th year	7.3%			8.5%		2.7%			
5th year	8.7%			6.5%		3.3%			
4th year	10.2%			7.6%		3.8%			
3rd year	11.6%			8.7%		4.4%			
2nd year	13.1%			%8.6		4.9%			
1st year	14.5%			10.9%		5.5%			
Note			The originating goods classified under the out-of-quota tariff line of-quota tariff line (41071).222) will receive preferential territorial without the limit of quota quota quota quota quota quota quota quota quota for this tariff in tariffor this tariff line (410712221).						The originating goods classified classified under the out of quota tariff line (410719.212) will receive preferential arriff reament without the limit of quota quota for this tariff is tariff to (410719.212).
Category	B10		Xq1	B10		B10			Xq1
Base rate Ca	16.0%			12.0%		%0.9			
Description	Other	(2) Other	- For "the Pooled Quota (First Category)"	- Other	Other	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	- For "the Pooled Quota (Second Caregory)"
Tariffline	410712.219		410712.22.1	410712.222	4107.19	410719.100			410719.21.1

	_	_			_	_		_		
As from 21st year	Free			Free			Free			
20th year	Free			Free			Free			
19th year	Free			Free			Free			
18th year	Free			Free			Free			
17th year	Free			Free			Free			
16th year	Free			Free			Free			
15th year	Free			Free			Free			
14th year	Free			Free			Free			
13th year	Free			Free			Free			
12th year	Free			Free			Free			
11th year	Free			Free			Free			
10th year	1.5%			1.1%			%5'0			
9th year	2.9%			2.2%			1.1%			
8th year	4.4%			3.3%			1.6%			
7th year	5.8%			4.4%			2.2%			
6th year	7.3%			5.5%			2.7%			
5th year	8.7%			6.5%			3.3%			
4th year	10.2%			7.6%			3.8%			
3rd year	11.6%			8.7%			4.4%			
2nd year	13.1%			%8.6			4.9%			
1st year	14.5%			10.9%			5.5%			
Note			The originating goods classified under the out of quota tariff his will receive will receive preferential without the unity of quota quantity set out for this tariff it and (10719.22).							
Category	B10		Xq1	B10			B10			
Base rate	16.0%			12.0%			%0'9			
Description	- Other	(2) Other	- For "the Pooled Quota (First Category)"	- Other	Other, including sides	Full grains, unsplit	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	- Dyed or coloured, excluding buffalo leather and roller leather
Tariffline	410719.212		410719.221	410719.222		4107.91	410791.100			

As from 21st year		Free		
20th year		Free		
19th year		Free		
18th year		Free		
17th year		Free		
16th year		Free		
15th year		Free		
14th year		Free		
13th year		Free		
12th year		Free		
11th year		Free		
10th year		1.2%		
9th year		2.4%		
8th year		3.6%		
7th year		4.8%		
6th year		%0.9		
5th year		7.3%		
4th year		8.5%		
3rd year		%1.6		
2nd year		10.9%		
1st year		12.1%		
Note	The originating goods classified under the out-of-quota tariff films will receive preferential arriff receive preferential without the limit of quota for this tariff in tariff control for this tariff in tariff or the tariff or			The originating goods classified under the out- of-quota tariff in the out- of-quota tariff a utriff unit of quota tariff unit of quota tariff unit of quota tariff unit of quota tariff unit of quota quantity set out for this unit flint of chota quantity set out for this unit flint of chota tariff unit of quota tariff unit
Category	Xq1	B10		lpX
Base rate Category		13.3%		
Description	– For "the Pooled Quota (Second Category)"	Other	- Other	- For 'the Pooled Quota (Second Caegory)'
Tariffline	410791.211	410791.212		410791.213

As from 21st year	Free			Free		Free			
20th year	Free			Free		Free			
19th year	Free			Free		Free			
18th year	Free			Free		Free			
17th year	Free			Free		Free			
16th year	Free			Free		Free			
15th year	Free			Free		Free			
14th year	Free			Free		Free			
13th year	Free			Free		Free			
12th year	Free			Free		Free			
11th year	Free			Free		Free			
10th year	1.5%			1.1%		0.5%			
9th year	2.9%			2.2%		1.1%			
8th year	4.4%			3.3%		1.6%			
7th year	5.8%			4.4%		2.2%			
6th year	7.3%			5.5%		2.7%			
5th year	8.7%			6.5%		3.3%			
4th year	10.2%			7.6%		3.8%			
3rd year	11.6%			8.7%		4.4%			
2nd year	13.1%			%8'6		4.9%			
1st year	14.5%			10.9%		5.5%			
Note			The originating goods classified under the out-of-quota tariff in the control of						
Category	B10		Xq1	B10		B10			
Base rate Ca	16.0%			12.0%		%0.9			
Description Bs	Other	(2) Other	- For "the Pooled Quota (First Category)"	- Other	Grain splits	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	- Dyed or coloured, excluding buffal o leather and roller leather
Tariffline	410791.219		410791.221	410791.222	4107.92	410792.100			

As from 21st year		Free		
20th year		Free		
19th year		Free		
18th year		Free		
17th year		Free		
16th year		Free		
15th year		Free		
14th year		Free		
13th year		Free		
12th year		Free		
11th year		Free		
10th year		1.2%		
9th year		2.4%		
8th year		3.6%		
7th year		4.8%		
6th year		%0.9		
5th year		7.3%		
4th year		8.5%		
3rd year		%2.6		
2nd year		10.9%		
1st year		12.1%		
Note	The originating goods classified under the classified under the of quota tariff line (410792.212) will receive preferential without the limit of quota			The originating goods classified under the out-of-quota tariff in the out-of-quota tariff in the out-of-quota quota quot
Category	Xq1	B10		1pX
Base rate		13.3%		
Description	– For "the Pooled Quota (Second Category)"	Other	- Other	– For 'the Pooled Quota (Second Category)"
Tariffline	410792.211	410792.212		410792.213

m 21st ar	36			ž		ž		
n As from 21st year	Free			Free		Free		
20th year	Free			Free		Free		
19th year	Free			Free		Free		
18th year	Free			Free		Free		
17th year	Free			Free		Free		
16th year	Free			Free		Free		
15th year	Free			Free		Free		
14th year	Free			Free		Free		
13th year	Free			Free		Free		
12th year	Free			Free		Free		
11th year	Free			Free		Free		
10th year	1.5%			1.1%		0.5%		
9th year	2.9%			2.2%		1.1%		
8th year	4.4%			3.3%		1.6%		
7th year	5.8%			4.4%		2.2%		
6th year	7.3%			5.5%		2.7%		
5th year	8.7%			6.5%		3.3%		
4th year	10.2%			7.6%		3.8%		
3rd year	11.6%			8.7%		4.4%		
2nd year	13.1%			%8.6		4.9%		
1st year	14.5%			10.9%		5.5%		
Note			originating goods classified clas					
ategory	B10		m on or	B10		B10		
Base rate Category	16.0%			12.0%		%0.9		
Description	Other	(2) Other	- For "the Pooled Quota (First Category)"	- Other	Other	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed
Tariffline	410792.219		410792.221	410792.222	4107.99	410799.100		

As from 21st year		Free		
20th year		Free		
19th year		Free		
18th year		Free		
17th year		Free		
16th year		Free		
15th year		Free		
14th year		Free		
13th year		Free		
12th year		Free		
11th year		Free		
10th year		1.5%		
9th year		2.9%		
8th year		4.4%		
7th year		5.8%		
6th year		7.3%		
5th year		8.7%		
4th year		10.2%		
3rd year		11.6%		
2nd year		13.1%		
1st year		14.5%		
Note	The originating goods classified under the out of quota tariff line of quota tariff line (410799.212) will receive preferential arriff reamont without the limit of quota quot			The originating goods classified under the out of quota tariff in the out of quota tariff in the out of quota quot
Category	Xq1	B10		Xq1
Base rate Category		16.0%		
Description	- For "the Pooled Quota (Second Category)"	- Other	(2) Other	- For "the Pooled Quota (First Category)"
Tariffline	410799.211	410799.212		410799.221

,				1						
	As from 21st year	Free			Free				Free	
	20th year	Free			Free				Free	
	19th year	Free			Free				Free	
	18th year	Free			Free				Free	
	17th year	Free			Free				Free	
	16th year	Free			Free				Free	
	15th year	Free			Free				Free	
	14th year	Free			Free				Free	
	13th year	Free			Free				Free	
	12th year	Free			Free				Free	
	11th year	Free			Free				Free	
	10th year	1.1%			0.5%				1.5%	
	9th year	2.2%			1.1%				2.9%	
	8th year	3.3%			1.6%				4.4%	
	7th year	4.4%			2.2%				5.8%	
	6th year	5.5%			2.7%				7.3%	
	5th year	6.5%			3.3%				8.7%	
	4th year	7.6%			3.8%				10.2%	
	3rd year	8.7%			4.4%				11.6%	
	2nd year	%8.6			4.9%				13.1%	
	1st year	10.9%			5.5%				14.5%	
	Note							The originating goods classified under the out- of-quota tariff in the core preferential treatment without the improvement of the core preferential treatment without the improvement of the court for this tariff line tariff in the court for this tariff in the court for the court		
	Category	B10			B10			TbX	B10	
	Base rate	12.0%			%0.9				16.0%	
	Tariffline Description	410799.222 - Other	41.12	4112.00 Leather further prepared after taming or crusting, including parchaner dressed leather, of Sheep or lamb, without wood on, whether or not split, other than leather of heading 41.14	411200.100 1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	-For "the Pooled Quota"	411200.212 - Other	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
L		4	4		4,	1		i ·	-4	

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As from 21st year		Free				Free		Free		Free	Free
20th year		Free				Free		Free		Free	Free
19th year		Free				Free		Free		Free	Free
18th year		Free				Free		Free		Free	Free
17th year		Free				Free		Free		Free	Free
16th year		Free				Free		Free		Free	Free
15th year		Free				Free		Free		Free	Free
14th year		Free				Free		Free		Free	Free
13th year		Free				Free		Free		Free	Free
12th year		Free				Free		Free		Free	Free
11th year		Free				Free		Free		Free	Free
10th year		0.5%				1.5%		0.5%		0.7%	0.5%
9th year		1.1%				2.9%		1.1%		1.5%	1.1%
8th year		1.6%				4.4%		1.6%		2.2%	1.6%
7th year		2.2%				5.8%		2.2%		2.9%	2.2%
6th year		2.7%				7.3%		2.7%		3.6%	2.7%
5th year		3.3%				8.7%		3.3%		4.4%	3.3%
4th year		3.8%				10.2%		3.8%		5.1%	3.8%
3rd year		4.4%				11.6%		4.4%		5.8%	4.4%
2nd year		4.9%				13.1%		4.9%		6.5%	4.9%
1st year		5.5%				14.5%		5.5%		7.3%	5.5%
Note					The originating goods classified and classified under the out of quota tariff (411310.212) will receive preferential ariff intentional without the uniform without the uniform out for this tariff line (411310.212).						
ategory		B10			Y X d1	B10		B10		B10	B10
Base rate Category		%0.9				16.0%		%0.9		8.0%	%0.9
Description	Of goats or kids	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	- For "the Pooled Quota"	- Other	Ofswine	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	(2) Other
Tariffline	4113.10	411310.100			411310.211	411310.212	4113.20	411320.100		411320.210	411320.220
				•							

As from 21st year		Free				Free	Free		Free	Free		Free			Free	Free
20th year		Free				Free	Free		Free	Free		Free			Free	Free
19th year		Free				Free	Free		Free	Free		Free			Free	Free
18th year		Free				Free	Free		Free	Free		Free			Free	Free
17th year		Free				Free	Free		Free	Free		Free			Free	Free
16th year		Free				Free	Free		Free	Free		Free			Free	Free
15th year		Free				Free	Free		Free	Free		Free			Free	Free
14th year		Free				Free	Free		Free	Free		Free			Free	Free
13th year		Free				Free	Free		Free	Free		Free			Free	Free
12th year		Free				Free	Free		Free	Free		Free			Free	Free
11th year		Free				Free	Free		Free	Free		Free			Free	Free
10th year		0.5%				%6:0	%6:0		0.5%	0.5%		0.5%			0.5%	0.5%
9th year		1.1%				1.8%	1.8%		1.1%	1.1%		1.1%			1.1%	1.1%
8th year		1.6%				2.7%	2.7%		1.6%	1.6%		1.6%			1.6%	1.6%
7th year		2.2%				3.6%	3.6%		2.2%	2.2%		2.2%			2.2%	2.2%
6th year		2.7%				4.5%	4.5%		2.7%	2.7%		2.7%			2.7%	2.7%
5th year		3.3%				%5.8	%5.5		3.3%	3.3%		3.3%			3.3%	3.3%
4th year		3.8%				6.4%	6.4%		3.8%	3.8%		3.8%			3.8%	3.8%
3rd year		4.4%				7.3%	7.3%		4.4%	4.4%		4.4%			4.4%	4.4%
2nd year		4.9%				8.2%	8.2%		4.9%	4.9%		4.9%			4.9%	4.9%
1st year		5.5%				9.1%	9.1%		5.5%	5.5%		5.5%			5.5%	5.5%
Note																
Category		B10				B10	B10		B10	B10		B10			B10	B10
Base rate (%0.9				10.0%	10.0%		%0.9	%0.9		%0.9			%0.9	%0.9
Description	Ofreptiles	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	A Of alligators, crocodiles or lizards	- Of alligators or crocodiles	- Other	B Other	- Of turtles and tortoise	- Other	Other	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	- Of ostriches	- Other
Tariffline	4113.30	411330.100				411330.211	411330.212		411330.221	411330.222	4113.90	411390.100			411390.211	411390.212

Tariffline	41.14	411410.000	4114.20	411420.010	411420.090	41.15	411510.000	411520.000
Description	Chamois (including combination chamois) leather, patent leather and patent laminated leather; metallised leather	Chamois (including combination chamois) leather	Patent leather and patent laminated leather; metallised leather	1 Metallised leather	2 Other	Composition leather with a basis of leather or leather fire, is ablas sheets or strip, whether or not in rolls, parings and other waste of leather or not in rolls, parings and other waste of leather or of composition leather, not saitable for the manufacture of leather articles; leather dust, powder and flour.	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
Base rate	r;	25.0%		20.0%	28.0%		r 6.0%	3.0%
Base rate Category		B15		B15	B15		B10	B10
Note								
1st year		23.4%		18.8%	26.3%		9.5%	2.7%
2nd year		21.9%		17.5%	24.5%		4.9%	2.5%
3rd year		20.3%		16.3%	22.8%		4.4%	2.2%
4th year		18.8%		15.0%	21.0%		3.8%	1.9%
5th year		17.2%		%8'£1	%8.61		3.3%	1.6%
6th year		15.6%		12.5%	%5".21		2.7%	1.4%
7th year		14.1%		11.3%	15.8%		2.2%	1.1%
8th year		12.5%		10.0%	14.0%		1.6%	0.8%
9th year		10.9%		8.8%	12.3%		1.1%	%5'0
10th year		9.4%		7.5%	10.5%		0.5%	0.3%
11th year		7.8%		6.3%	%8.8		Free	Free
12th year		6.3%		5.0%	7.0%		Free	Free
13th year		4.7%		3.8%	5.3%		Free	Free
14th year 1:		3.1%		2.5%	3.5%		Free	Free
15th year 16		1.6%		1.3%	1.8%		Free	Free
16th year 17t		Free		Free F	Free F		Free	Free F
17th year 181		Free		Free	Free		Free	Free
18th year 19t		Free		Free 1	Free 1		Free	Free
19th year 20ti		Free F		Free F	Free F		Free	Free F
20th year As fi		Free		Free	Free		Free	Free
As from 21st year		Free		Free	Free		Free	Free

Figure Proceedings Proceedings Proceedings Proceedings Procession Pro								
This contribute Control Co	As from 21st year			Free				Free
Character Char	20th year			Free				Free
Chapter 2 Another of Purcey Chiefle 244 year 244	19th year			Free				Free
Chapted 2 Auchieve Chiefle Chiego Shore Chiego				Free				Free
Chapter 2 Anticle of beliance travel good, headings and similar containing and solitors and solitor and state of beliance travel good, headings and similar containing and solitors and solitor and solitors and solitors. The solitors and solitors are also an independent and sol	17th year			Free				Free
Chapter 12 Articles of bench tions Biso range Biso				Free				Free
Chapter 12 Articles of bench tions Biso range Biso	15th year			Free				Free
Chapter 12 Anticles of Feather saddley and harmest ravel goods State Sta				Free				Free
Chapter 42 Articles of kether; saddlery and harrests for tank growth, hardwage, and similar containers; articles of criminal growth of the stand and harrests for any annual (including) Assisting and harrest for any annual (including) Assisting and harrests and annual (including) Assisting annual (including) Ass	13th year			Free				Free
Chapter 42 Articles of leather; askelley and harrows; ravel goods, handbags, and similar containers, articles of statute; askelley and harrows; ravel goods, handbags, and similar containers, articles of statute; askelley and harrows; ravel goods, handbags, and similar containers, articles of statute; askelley and harrows; ravel goods, language, and the like), of may be a said by the case, loads, language, and the like), of may be a said by the case, loads, language, and the like), of may be a said by the like and a limit or language, and the like), of may be a said by the case, loads, language, and the like), of may be a said by the like and a limit or language, and the like), of may be a said by the like and a limit or language, and the like), of may be a said by the case, language,	12th year			Free				Free
Chapter 42 Articles of leather; askelley and harrows; ravel goods, handbags, and similar containers, articles of statute; askelley and harrows; ravel goods, handbags, and similar containers, articles of statute; askelley and harrows; ravel goods, handbags, and similar containers, articles of statute; askelley and harrows; ravel goods, language, and the like), of may be a said by the case, loads, language, and the like), of may be a said by the case, loads, language, and the like), of may be a said by the like and a limit or language, and the like), of may be a said by the case, loads, language, and the like), of may be a said by the like and a limit or language, and the like), of may be a said by the like and a limit or language, and the like), of may be a said by the case, language,	11th year			Free				Free
Chapter 42 Articles of leather, saddlery and harross, ravel goods, hardbags and similar containers, articles of animal gat (other than silk-worm gat)	10th year			0.5%				1.5%
Chapter 42 Articles of leather, saddroy and harress; travel goods, handbags and similar containers; articles of animal gar (other than silk-worm gar) Chapter 42 Articles of leather, saddroy and harress; travel goods, handbags and similar containers; articles of rainmal gar (other than silk-worm gar) Chapter 42 Articles of leather, saddroy and harress; travel goods, handbags and similar containers; articles of social models and profit in the containers in models and the little, of my minimal (including leather) Thunks, suit-cases, canabide in profit in the containers; travel little-bags, invaled in containers; travel little-bags, invaled for of re-carges bags, unless and minimal containers; and expense of plastics of the containers of the containers; and chapter or of composition leather of sheeting of plastics of which profit cases, wholly actively and particles and similar containers of the containers of the containers of the containers and entire containers of the containers and entire containers and entire containers of the containers and entire conta	9th year			1.0%				2.9%
Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gat (other than silk-worm gut) Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers and the fire, of any animal (including) Standard and harness for any animal (including) Standard and harness and harness executive-cases, secutive-cases, care cares are annex animal containers; Fire animal and harness for any animal containers; Fire animal ani	8th year			1.4%				4.4%
Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gat (other than silk-worm gun) Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gat (other than silk-worm gun) Trunks, late, bace peads, muzzles, saddler cidtles, of any animal (including traces, leads, have peads, muzzles, saddlery and harness; travel goods, and the like), of any muzerial Trunks, suit-cases, vamity-cases, executive-cases, brinciated and smill articles and similar containers; travelling-bags, insulated food or beverages bags, valiets, purses, mapped as sports bags, brother cases, quellery purses, mapped as sports bags, brother cases, suity-cases, cigarate cases, and similar containers of feather or of composition leather. Trunks, suit-cases, vanity-cases, combined or trimmed the containers of valiety or mainty sovered with such materials or with paper. Trunks suit-cases, subolo state of leather or of composition leather. Trunks suit-cases, subolo state of leather or of composition leather. Trunks suit-cases, subolo state of leather or of composition leather. Trunks suit-cases, subolo state of leather or of composition leather. Trunks suit-cases, subolo state of leather or of composition leather. Trunks suit-cases, subolo state of leather or of composition leather. Trunks suit-cases, subolo state of leather or of composition leather. Trunks suit-cases, subolo state of leather or of composition leather. Trunks suit-cases, subolo state or casions, each of the case or case of case or case or case of case or case of case or case o	7th year			1.9%				5.8%
Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of ranimal gar (other than silk-worm guo) Saddlery and harness for any minmal (including traces; leads, lace padd, smearles, saddler oths). The saddlery and harness for any minmal (including traces; leads, lace padd, smearles, saddler oths). The saddlery and harness for any minmal (including traces; leads, lace padd). The saddlery and harness for any minmal (including traces; leads, lace may minmal instrument cases, may case, so there are so, leads to a minmal containers; travelling-bags, instituted food or beverages bags, buttle-cases, providers, to a source cases, lace and similar containers of leather or of paper board or wholly or mainly covered with such materials or whith paper. Trunks, suit-cases, wanty-cases, called the control of paper board or wholly or mainly covered with such materials or whith paper. Trunks suit-cases, wanty-cases, called with precious metal, metal black with precious metal, metal black with precious metal, metal plack with precious precious metal, metal plack with precious metal, metal plack w	6th year			2.4%				7.3%
1.1000	5th year			2.9%				8.7%
1.1000	4th year	lk-worm gut)		3.4%				10.2%
1.1000	3rd year	(other than si		3.9%				11.6%
1.1000	2nd year	s of animal gut		4.3%				13.1%
1.1000	1st year	ainers; articles		4.8%				14.5%
1.1000	Note	nd similar con						
1.1000	ategory	andbags a		B10				B10
1.1000	Base rate (ravel goods, h		5.3%				16.0%
Tarif'linc 42.01 42.02 42.02 42.02 42.02 42.02 42.02.11		Chapter 42 Articles of leather; saddlery and harness;		Saddlery and harness for any animal (including traces, leads, kneeppds, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	Trunks, suit-cases, vanity-cases, executive-cases, freed-cases, freed-cases, suffer-cases, suitor such size status cases, morcular cases, amenta cases, musical instrument cases, gun cases, bolsters and similar contamers; travelling-dugs, insulated lood or beverage page, so tolder bugs, ruckstacks, handbags, shopping-bugs, tolder bugs, cruckstacks, handbags, shopping-bugs, thoraco-poutless, told bugs, sporte bags, bottle-cases, and similar containers, of Catherto or of composition leather, of sheeting of plastics, of travels martials of virtuanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Trunks, suit-cases, vanity-cases, executive- cases, brief-cases, school satchels and similar containers	With outer surface of leather or of composition leather	
	Tariffline		42.01	420100.000	42.02		4202.11	420211.100

Particle													
Description (1974) More and the control of the cont	As from 21st year	Free		Free		Free	Free	Free				Free	Free
Description Theoretical Binormal Carbon Services and the services of the services of the services and the services of the serv	20th year	Free		Free		Free	Free	Free				Free	Free
Description Bine To Clother Line (attack) Bine I (attack) Bine	19th year	Free		Free		Free	Free	Free				Free	Free
2.0 Pear-thjoin Place risk Cleage Note 1.5 pt	18th year	Free		Free		Free	Free	Free				Free	Free
Description: Brace the continued with the continued with the continued and with the continu	17th year	Free		Free		Free	Free	Free				Free	Free
Description Biace rule (largery) Note 1st year 7 largery 1 largery 1 largery 1 largery 2 largery 1 largery 2 largery 1 largery 2 largery	16th year	Free		Free		Free	Free	Free				Free	Free
Description 1 Description 1 Description 1 Description 1 Description 2 Dotter 1 Description 2 Dotter 1 Description 2 Dotter 2 Dotter 2 Dotter 2 Dotter 2 Dotter 3 Dott	15th year	Free		Free		Free	Free	Free				Free	Free
Description Blace run Caugalou Solution	14th year	Free		Free		Free	Free	Free				Free	Free
Description Base rule Category Note 18 year (20ber 20ber 20b	13th year	Free		Free		Free	Free	Free				Free	Free
Description Descr	12th year	Free		Free		Free	Free	Free				Free	Free
Description Other Other	11th year	Free		Free		Free	Free	Free				Free	Free
Description Base rate Category Note 18 year 2nd year 3nd year 4th year 7th year 7th year 7th year 81 year 2nd year 3nd year 81 year 2nd year 3nd ye	10th year	%6:0		1.5%		0.7%	0.4%	0.4%				1.3%	1.5%
Description Base rule Category Note 1st year 2nd year 37d year 4th year 5 5% 4 45% 3 6%	9th year	1.8%		2.9%		1.5%	0.8%	0.7%				2.5%	2.9%
Description Description Base rate Category Note 1st year 2nd year 3rd year 4th year 6th year	8th year	2.7%		4.4%		2.2%	1.3%	1.1%				%8℃	4.4%
Description Description Base rate Category Note 1st year 2nd year 3rd year 5th year	7th year	3.6%		5.8%		2.9%	1.7%	1.5%				5.1%	5.8%
Description Base rate Category Note 1st year 2nd year 3rd year 4th year	6th year	4.5%		7.3%		3.6%	2.1%	1.9%				6.4%	7.3%
Description Base rate Category Note 1st year 2nd year 3rd year	5th year	5.5%		8.7%		4.4%	2.5%	2.2%				7.6%	8.7%
Description Base rate Category Note 1st year 2nd year	4th year	6.4%		10.2%		5.1%	2.9%	2.6%				%6'8	10.2%
Description Base rate Category Note 1st year	3rd year	7.3%		11.6%		5.8%	3.3%	3.0%				10.2%	11.6%
Description 2 Other With outer surface of plastics or of textile materials 1 Vamity-cases, combined or trimmed with precious metal, metal plated with metal plated with metal plated with metal plated with metal plastic semiproces of plastic sheeting or textile materials (1) With outer surface of plastic sheeting or textile materials composition leather of composition leather of composition leather metal plated with precious metal, metal	2nd year	8.2%		13.1%		6.5%	3.8%	3.4%				11.5%	13.1%
Description 2 Other With outer surface of plastics or of textile materials I Vanity-cases, combined or trimmed with precision metal, metal dead with precision metal, metal of add with precisions stones, semiprocisons stones, and the constant of th	1st year	9.1%		14.5%		7.3%	4.2%	3.7%				12.7%	14.5%
Description Base rate 2 Other With outer surface of plastics or of textile materials 1 Vanity-cases, combined or trimmed with precisions metal, metal olded with precisions stones, samplered tasks or Bekko, mer than 6 doly year precise in value for customs duty. 2 Other (1) With outer surface of plastic shocking or textile materials sheeting or textile materials whether or not with shoulder stmp, including those without handle composition leather of composition leather of composition leather metal, metal clad with precisions metal, metal clad with precisions metal, precise of plastic on surface of leather of the composition leather than 6,000 yearpirece in value for customa duty that is a feetile, more than 6,000 yearpirece in value for customa duty (1) Of leather (1) Of leath	Note												
Description Base rate 2 Other With outer surface of plastics or of textile materials 1 Vanity-cases, combined or trimmed with precisions metal, metal olded with precisions stones, samplered tasks or Bekko, mer than 6 doly year precise in value for customs duty. 2 Other (1) With outer surface of plastic shocking or textile materials sheeting or textile materials whether or not with shoulder stmp, including those without handle composition leather of composition leather of composition leather metal, metal clad with precisions metal, metal clad with precisions metal, precise of plastic on surface of leather of the composition leather than 6,000 yearpirece in value for customa duty that is a feetile, more than 6,000 yearpirece in value for customa duty (1) Of leather (1) Of leath	ategory	B10		B10		B10	B10	B10				B10	B10
Description 2 Other With outer surface of plastics or of textile materials I Vanity-cases, combined or trimmed with precious metal, metal plated with elephants' tasks or Bekto, more than 6,000 yarp piece in value for customs duty 2 Other (1) With outer surface of plastic sheeting or textile materials (2) Other Other Other With outer surface of feather or of composition leather or of composition leather With outer surface of feather or of metal, metal plated with precious metal, metal plated with precious metal, metal plated with precious metal, precious one, supplements or one, dephants tasks or Bekto, more than 6,000 yarp/tiece in value for customs duty (1) Of leather		10.0%		16.0%		8.0%	4.6%	4.1%				14.0%	16.0%
Tariffline 420211200 420212.100 420212.100 420212.210 420212.220 42022.211 42022.1110		2 Other	With outer surface of plastics or of textile materials	I Vanity-cases, combined or trimmed with precious meat, metal elad with precious neat, in red all dad with precious meat, precious stones, semiprecious stones, semiprecious stones, part's coral dephant's tusks or Rekko, more than 6,000 yart'piece in value for customs duty	2 Other	(1) With outer surface of plastic sheeting or textile materials	(2) Other	Other	Handbags, whether or not with shoulder strap, including those without handle	With outer surface of leather or of composition leather	I Combined or trimmed with precious metal, metal and with precious metal, metal plated with precious metal, precious stones, semi-precious stones, portis, coral, deptanta' tueks or Becko, more dann 6,000 yen/piece in value for eastoms duty	(1) Of leather	(2) Other
	Tariffline	420211.200	4202.12	420212.100		420212.210	420212.220	420219.000		4202.21		420221.110	420221.120

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year 12	12th year 10	13th year 14	14th year 15	15th year 10	16th year 15	17th year 18	18th year	19th year 20	20th year	As from 21st year
	2 Other																								
420221.210	(1) Of leather	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free						
420221.220	(2) Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free	Free	Free	Free	Free						
4202.22	With outer surface of sheeting of plastics or of textile materials																								
420222.100	I Combined or trimmed with precious metal, metal dad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, predix, conf. elembratic sone debeto, more than 6,000 yen/piece in value for customs duty.	, 16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free						
420222.200	2 Other	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free						
420229.000	Other	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	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	I Wallets and purses, combined or rimmed with precious metal, inetal dad with precious metal, inetal plated strain precious sines, series stores, semi-precious siones, peats, cont. dephants tasks or Bakko, more than 6,000 yen price in value for customs day	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free						
420231.200	2 Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free	Free	Free	Free	Free						
4202.32	With outer surface of sheeting of plastics or of textile materials																								

Purple P														
This continue Proceedings Proceedings Proceedings Proceedings Procession Processio	As from 21st year	Free	Free	Free		Free	Free		Free	Free	Free			Free
This control becaption This control becapt	20th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
This continue and contained below Nice Line	19th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
This control become contained to the control become containe	18th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
This contribution This	17th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
This continue with the protection of the continue with the conti	16th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
This content with the precedition of the content	15th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
This continue conti	14th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
This contained by the	13th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
This continue with precise conditioned and pures, combined on the continued with precise and pures, combined on the continued for the continued with precise and pures, combined on the continued and pures, continued and and pures, continued and and pures, continued and and and and and and and and and an	12th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
The complete of the complete	11th year	Free	Free	Free		Free	Free		Free	Free	Free			Free
The control of the	10th year	1.5%	0.7%	0.4%		%6:0	0.7%		0.2%	0.3%	0.4%			1.5%
The contribution The contrib	9th year	2.9%	1.5%	0.7%		1.8%	1.5%		0.5%	%9:0	%8.0			2.9%
Fig. 2000 The composition of the composition of composition composition of composition of composition of composition of composition composition composition composition composition composition configuration of composition composition composition configuration of composition composition composition composition composition composition composition configuration configu	8th year	4.4%	2.2%	1.1%		2.7%	2.2%		%2'0	%6:0	1.3%			4.4%
Fig. 2010 1 Walles and purses, combined or remained with precisions rendal, metal pulsa 10 mode of with outer surface of fanetic of a mode of sheeting of phastics 10 mode of with outer surface of sheeting of phastics 10 mode of with outer surface of sheeting of phastics 10 mode of with outer surface of sheeting of phastics 10 mode of with outer surface of sheeting of other 10 mode of with outer surface of sheeting of other 10 mode of with metal and of animal and coloring material rend of animal 10 mode of with metal metal and of with residue rendal precisions rendal, metal characterial rend characterial re	7th year	5.8%	2.9%	1.5%		3.6%	2.9%		1.0%	1.2%	1.7%			5.8%
Time Description Base rate Category Note 1st year 2nd year 3rd year 4th year 2.10 cummed with precious meat, mutal card with precious meat, mutal part of causing the causing and with precious meat, mutal part of causing card with card card with precious meat, mean card card with card card card with card card card card card card card card	6th year	7.3%	3.6%	1.9%		4.5%	3.6%		1.2%	1.5%	2.1%			7.3%
Early Description Base rate Category Note 1st year 2nd year 3rd year 2.00	5th year	8.7%	4.4%	2.2%		5.5%	4.4%		1.5%	1.9%	2.5%			8.7%
Early Description Description Biase rate Category Note 1st year 2nd year	4th year	10.2%	5.1%	2.6%		6.4%	5.1%		1.7%	2.2%	2.9%			10.2%
1 1 2 2 2 2 2 2 2 2	3rd year	11.6%	5.8%	3.0%		7.3%	5.8%		2.0%	2.5%	3.3%			11.6%
Time Description Base rate Category Note	2nd year	13.1%	6.5%	3.4%		8.2%	6.5%		2.2%	2.8%	3.8%			13.1%
1	1st year	14.5%	7.3%	3.7%		9.1%	7.3%		2.5%	3.1%	4.2%			14.5%
Time Description Base rate	Note													
Time Description Base rate	ategory	B10	B10	B10		B10	B10		B10	B10	B10			B10
Fine		16.0%	8.0%	4.1%		10.0%	8.0%		2.7%	3.4%	4.6%			16.0%
Tariff line 420232.10C 420232.00C 420239.00C 420299.02O 420299.01O 420299.01O 420299.01O 420390.00C	Description				Other			Other				Articles of apparel and clothing accessories, of leather or of composition leather	Articles of apparel	
	Tariffline	420232.100	420232.200	420239.000		420291.000	420292.000	4202.99	420299.020	420299.010	420299.090	42.03	4203.10	420310.100

Tariffline	420310.200		4203.21	420321.100		420321.210	420321.290	4203.29		120329.110	420329.190	420329.200	4203.30	420330.100	420330,200
Description	2 Other	Gloves, mittens and mitts	Specially designed for use in sports	I Containing furskin or combined or rimmed with percoin eneal, immed with percoin eneal, in eath plated with percoine metal, precious stones, with percoine metal, precious stones, semi-precious stones, pearls, coral, elephants tasks or Bekko	2 Other	- In baseball	- Other	Other	I Containing furskin or combined or rimmed with precious medi, metal clad with precious medi, metal plated with precious medi, precious stones, semi-precious stones, pentis, coral, delphanis tusko vr Bekko	- Ofleather	- Of composition leather	2 Other	Belts and bandoliers	I Trimmed with furskin or combined or trimmed with precious metal, ribed led with precious metal, ribed plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' mass or Bekko.	2 Other
Base rate	10.0%			bed 16.0%		12.5%	12.5%		ps.	14.0%	16.0%	10.0%		16.0%	12.5%
Category	B10			B10		B15	B15			B10	B10	B15		B10	B10
Note															
1st year	9.1%			14.5%		11.7%	11.7%			12.7%	14.5%	9.4%		14.5%	11.4%
2nd year	8.2%			13.1%		10.9%	10.9%			11.5%	13.1%	8.8%		13.1%	10.2%
3rd year	7.3%			11.6%		10.2%	10.2%			10.2%	11.6%	8.1%		11.6%	9.1%
4th year	6.4%			10.2%		9.4%	9.4%			%6'8	10.2%	7.5%		10.2%	8.0%
5th year	5.5%			8.7%		8.6%	8.6%			7.6%	8.7%	%6.9		8.7%	%8.9
6th year	4.5%			7.3%		7.8%	7.8%			6.4%	7.3%	6.3%		7.3%	5.7%
7th year	3.6%			5.8%		7.0%	7.0%			5.1%	5.8%	9.6%		5.8%	4.5%
8th year	2.7%			4.4%		6.3%	6.3%			3.8%	4.4%	2.0%		4.4%	3.4%
9th year	1.8%			2.9%		5.5%	5.5%			2.5%	2.9%	4.4%		2.9%	2.3%
10th year	%6.0			1.5%		4.7%	4.7%			1.3%	1.5%	3.8%		1.5%	1.1%
11th year 1	Free			Free		3.9%	3.9%			Free	Free	3.1%		Free	Free
12th year	Free			Free		3.1%	3.1%			Free	Free	2.5%		Free	Free
13th year 1	Free			Free		2.3%	2.3%			Free	Free	1.9%		Free	Free
14th year 13	Free			Free		1.6%	1.6%			Free	Free	1.3%		Free	Free
15th year 1	Free			Free		%8.0	%8.0			Free	Free	%9.0		Free	Free
16th year 1	Free			Free		Free	Free			Free	Free	Free		Free	Free
17th year 1	Free			Free		Free	Free			Free	Free	Free		Free	Free
18th year	Free			Free		Free	Free			Free	Free	Free		Free	Free
19th year 2	Free			Free		Free	Free			Free	Free	Free		Free	Free
20th year As	Free			Free		Free	Free			Free	Free	Free		Free	Free
As from 21st year	Free			Free		Free	Free			Free	Free	Free		Free	Free

st																Г
As from 21st year		Free	Free				Free	Free	Free		Free				Free	
20th year		Free	Free				Free	Free	Free		Free				Free	
19th year		Free	Free				Free	Free	Free		Free				Free	
18th year		Free	Free				Free	Free	Free		Free				Free	
17th year		Free	Free				Free	Free	Free		Free				Free	
16th year		Free	Free				Free	Free	Free		Free				Free	
15th year		Free	Free				Free	Free	Free		Free				%6'0	
14th year		Free	Free				Free	Free	Free		Free				1.9%	
13th year		Free	Free				Free	Free	Free		Free				2.8%	
12th year		Free	Free				Free	Free	Free		Free				3.8%	
11th year		Free	Free				Free	Free	Free		Free				4.7%	
10th year		1.5%	%6.0				1.6%	0.3%	%6.0		0.3%				9.6%	
9th year		2.9%	1.8%				3.3%	%9.0	1.8%		0.6%				%9'9	
8th year		4.4%	2.7%				4.9%	%6:0	2.7%		%6.0				7.5%	
7th year		5.8%	3.6%				6.5%	1.2%	3.6%		1.2%				8.4%	
6th year		7.3%	4.5%				8.2%	1.5%	4.5%		1.5%				9.4%	
5th year		8.7%	5.5%				%8.6	1.8%	5.5%		1.8%				10.3%	
4th year		10.2%	6.4%				11.5%	2.1%	6.4%		2.1%				11.3%	
3rd year		11.6%	7.3%				13.1%	2.4%	7.3%		2.4%				12.2%	
2nd year		13.1%	8.2%				14.7%	2.7%	8.2%		2.7%				13.1%	
1st year		14.5%	9.1%				16.4%	3.0%	9.1%		3.0%				14.1%	
Note																
Category		B10	B10				B10	B10	B10		B10				B15	
Base rate C		16.0%	10.0%				18.0%	3.3%	10.0%		3.3%	rereof			15.0%	
Description	Other clothing accessories	I Trimmed with furskin or combined or rimmed with precious meal, nead ind with precious meal, meal plated with precious meal, precious stones, semi- precious stones, pearls, coral, elephants' mass or Bekko.	2 Other		Other articles of leather or of composition leather	1 Of a kind used in machinery or mechanical appliances or for other technical uses	(1) Belts and beltings, combing leathers and intergill-leathers	(2) Other	2 Other		420600.000 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladdens or of tendons	Chapter 43 Furskins and artificial fur; manufactures thereof	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	Of mink	Other
Tariffline	4203.40	420340.100	420340.200	42.05	4205.00 Otl		420500.110	420500.190	420500.900	42.06	420600.000 Ar go	Ü	43.02 Tapav		430211.000	1302 10

	ar 17th year 18th year 19th year 20th year As from 21st	Free Free Free Free	Free Free Free Free	Free Free Free Free		Free Free Free Free	Free Free Free Free			Free Free Free Free	Free Free Free Free	Free Free Free Free		Free Free Free Free	Free Free Free Free	
	16th year	Free	Free	Free		Free	Free			Free	Free	Free		Free	Free	
	15th year	%6:0	%6:0	%6.0		%6.0	%6.0			1.3%	1.3%	1.3%		%6.0	%6.0	
	14th year	1.9%	1.9%	1.9%		1.9%	1.9%			2.5%	2.5%	2.5%		1.9%	1.9%	
	13th year	%8.7	%8.7	2.8%		2.8%	2.8%			3.8%	3.8%	3.8%		%8.7	2.8%	
	12th year	3.8%	3.8%	3.8%		3.8%	3.8%			2.0%	2.0%	2.0%		3.8%	3.8%	
	11th year	%L'4	4.7%	4.7%		4.7%	4.7%			6.3%	6.3%	%8.9		4.7%	4.7%	
	10th year	9.6%	9.9%	9.6%		9.6%	9.6%			7.5%	7.5%	7.5%		9.9%	9.6%	
	9th year	%9.9	9.9%	%9.9		%9'9	%9'9			8.8%	8.8%	8.8%		%9.9	%9.9	
	8th year	7.5%	7.5%	7.5%		7.5%	7.5%			10.0%	10.0%	10.0%		7.5%	7.5%	
	7th year	8.4%	8.4%	8.4%		8.4%	8.4%			11.3%	11.3%	11.3%		8.4%	8.4%	
	6th year	9.4%	9.4%	9.4%		9.4%	9.4%			12.5%	12.5%	12.5%		9.4%	9.4%	
	5th year	%£'01	%£'01	10.3%		10.3%	10.3%			13.8%	13.8%	13.8%		%£'01	10.3%	
	4th year	%£'11	%£'11	11.3%		11.3%	11.3%			15.0%	15.0%	15.0%		%8"11	11.3%	
	3rd year	12.2%	12.2%	12.2%		12.2%	12.2%			16.3%	16.3%	16.3%		12.2%	12.2%	
	2nd year	13.1%	13.1%	13.1%		13.1%	13.1%			17.5%	17.5%	17.5%		13.1%	13.1%	
	1st year	14.1%	14.1%	14.1%		14.1%	14.1%			18.8%	18.8%	18.8%		14.1%	14.1%	
	Note															
	Category	B15	B15	B15		B15	B15			B15	B15	B15		B15	B15	
	Base rate Category	15.0%	15.0%	15.0%		15.0%	15.0%			20.0%	20.0%	20.0%		15.0%	15.0%	
	Description	- Of sheep, goat, rabbit or hare	-Of fox	- Other	Heads, tails, paws and other pieces or cuttings, not assembled	- Of sheep, goat, rabbit or hare	- Other	Whole skins and pieces or cuttings thereof, assembled	1 Dropped furskins	- Of sheep, goat, rabbit or hare	- Of mink	- Other	2 Other	- Of sheep, goat, rabbit or hare	- Other	Articles of apparel, clothing accessories and other
ľ	Tariffline	430219.011	430219.020	430219.090	4302.20	430220.010	430220.090	4302.30		430230.014	130230.013	430230.019		130230.024	130230.029	43.03

As from 21st year		Free	Free	Free	Free	Free		Free	Free		Free	Free							Free
20th year		Free	Free	Free	Free	Free		Free	Free		Free	Free							Free
19th year		Free	Free	Free	Free	Free		Free	Free		Free	Free							Free
18th year		Free	Free	Free	Free	Free		Free	Free		Free	Free							Free
17th year		Free	Free	Free	Free	Free		Free	Free		Free	Free							Free
16th year		Free	Free	Free	Free	Free		Free	Free		Free	Free							Free
15th year		1.3%	1.3%	1.3%	1.3%	1.3%		1.3%	1.3%		1.3%	1.3%							Free
14th year		2.5%	2.5%	2.5%	2.5%	2.5%		2.5%	2.5%		2.5%	2.5%							Free
13th year		3.8%	3.8%	3.8%	3.8%	3.8%		3.8%	3.8%		3.8%	3.8%							Free
12th year		2.0%	2.0%	2.0%	5.0%	2.0%		2.0%	5.0%		5.0%	5.0%	ЗК						Free
11th year		6.3%	6.3%	6.3%	6.3%	6.3%		6.3%	6.3%		6.3%	6.3%	WICKERWOI						Free
10th year		7.5%	7.5%	7.5%	7.5%	7.5%		7.5%	7.5%		7.5%	7.5%	WARE AND						Free
9th year		8.8%	8.8%	8.8%	8.8%	8.8%		8.8%	8.8%		8.8%	8.8%	LS; BASKET						Free
8th year		10.0%	10.0%	10.0%	10.0%	10.0%		10.0%	10.0%		10.0%	10.0%	IG MATERIA						Free
7th year		11.3%	11.3%	11.3%	11.3%	11.3%		11.3%	11.3%		11.3%	11.3%	HER PLAITIN						%9.0
6th year		12.5%	12.5%	12.5%	12.5%	12.5%		12.5%	12.5%		12.5%	12.5%	O OR OF OT						1.2%
5th year		%8'£1	%8'£1	13.8%	13.8%	13.8%		%8'£1	%8'£1		%8'£1	13.8%	, OF ESPART						1.8%
4th year		%0'51	%0'51	15.0%	15.0%	15.0%		%0'51	%0'51		%0'51	15.0%	S OF STRAW						2.4%
3rd year		16.3%	16.3%	16.3%	16.3%	16.3%		16.3%	16.3%		16.3%	16.3%	AUFACTURE						3.0%
2nd year		17.5%	17.5%	17.5%	17.5%	17.5%		17.5%	17.5%		17.5%	17.5%	CORK; MAN						3.6%
1st year		18.8%	18.8%	18.8%	18.8%	18.8%		18.8%	18.8%		18.8%	18.8%	RTICLES OF						4.2%
Note													CORK AND A						
Category		B15	B15	B15	B15	B15		B15	B15		B15	B15	ARCOAL;						B7
Base rate (20.0%	20.0%	20.0%	20.0%	20.0%		20.0%	20.0%		20.0%	20.0%	WOOD CH/	ų					4.8%
Description	- Articles of apparel	1 Of furskin of sheep or goat	2 Of furskin of rabbit or hare	3 Of furskin of mink	4 Of furskin of fox	- Other	- Clothing accessories	1 Of furskin of sheep, goat, rabbit or hare	Other	Other	Of furskin of sheep, goat, rabbit or hare	O - Other	SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	Chapter 44 Wood and articles of wood; wood charcoal	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Coniferous	Of pine (Pinus spp.)	1 Not more than 160 mm in thickness	(1) Planed or sanded
Tariffline		430310.011	430310.012	430310.013	430310.014	430310.019		430310.091	430310.099	4303.90	430390.010	430390.090			44.07		4407.11		440711.110

st											
As from 21st year	Free			Free	Free			Free		Free	
20th year	Free			Free	Free			Free		Free	
19th year	Free			Free	Free			Free		Free	
18th year	Free			Free	Free			Free		Free	
17th year	Free			Free	Free			Free		Free	
16th year	Free			Free	Free			Free		Free	
15th year	Free			Free	Free			Free		Free	
14th year	Free			Free	Free			Free		Free	
13th year	Free			Free	Free			Free		Free	
12th year	Free			Free	Free			Free		Free	
11th year	Free			Free	Free			Free		Free	
10th year	Free			Free	Free			Free		Free	
9th year	Free			Free	Free			Free		Free	
8th year	Free			Free	Free			Free		Free	
7th year	%9'0			%9:0	%9:0			0.5%		%9.0	
6th year	1.2%			1.2%	1.2%			%6.0		1.3%	
5th year	1.8%			1.8%	1.8%			1.4%		1.9%	
4th year	2.4%			2.4%	2.4%			1.8%		2.5%	
3rd year	3.0%			3.0%	3.0%			2.3%		3.1%	
2nd year	3.6%			3.6%	3.6%			2.7%		3.8%	
1st year	4.2%			4.2%	4.2%			3.2%		4.4%	
Note											
Category	B7			B7	B7			B7		B7	
Base rate Ca	4.8%			4.8%	4.8%			3.6%		5.0%	
Description	0 (2) Other	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)	0 (1) Planed or sanded	0 (2) Other	Wood (including strips and friezes for purquet flooring, not assembled) continuously slaped (frongued, growed, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or etc. Jointed	Coniferous	0 2 Beadings and mouldings	3 Other	(1) Of Pinus spp., Abica spp., Other than California red in, grand fir, noble fir and pacific silver fit, Picca sp. (other than Silca sprace) and Lark spp., not more than 160 mm in thickness.	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not aggloomerated with resins or other organic binding substances.
Tariffline	440711.190	4407.12		440712.110	440712.190	44.09	4409.10	440910.200		440910.310	44.10

As from 21st year				Free	Free	Free	Free			Free	Free	Free			
20th year				Free	Free	Free	Free			Free	Free	Free			
19th year				Free	Free	Free	Free			Free	Free	Free			
18th year				Free	Free	Free	Free			Free	Free	Free			
17th year				Free	Free	Free	Free			Free	Free	Free			
16th year				Free	Free	Free	Free			Free	Free	Free			
15th year				Free	Free	Free	Free			Free	Free	Free			
14th year				Free	Free	Free	Free			Free	Free	Free			
13th year				Free	Free	Free	Free			Free	Free	Free			
12th year				Free	Free	Free	Free			Free	Free	Free			
11th year				Free	Free	Free	Free			Free	Free	Free			
10th year				Free	Free	Free	Free			Free	Free	Free			
9th year				Free	Free	Free	Free			Free	Free	Free			
8th year				Free	Free	Free	Free			Free	Free	Free			
7th year				0.8%	%8.0	%8'0	%9.0			%8'0	%8.0	%9'0			
6th year				1.5%	1.5%	1.5%	1.3%			1.5%	1.5%	1.3%			
5th year				2.3%	2.3%	2.3%	1.9%			2.3%	2.3%	1.9%			
4th year				3.0%	3.0%	3.0%	2.5%			3.0%	3.0%	2.5%			
3rd year				3.8%	3.8%	3.8%	3.1%			3.8%	3.8%	3.1%			
2nd year				4.5%	4.5%	4.5%	3.8%			4.5%	4.5%	3.8%			
1st year				5.3%	5.3%	5.3%	4.4%			5.3%	5.3%	4.4%			
Note															
Base rate Category				B7	B7	B7	B7			B7	B7	B7			
Base rate				6.0%	6.0%	%0.9	2.0%			9.0%	%0.9	5.0%			
Description	Ofwood	Particle board	1 In sheets or in boards	- Unworked or not further worked than sanded	- Surface-covered with melamine- impregnated paper	- Other	2 Other	Oriented strand board (OSB)	1 In sheets or in boards	- Unworked or not further worked than sanded	- Other	2 Other	Plywood, veneered panels and similar laminated wood	Ofbamboo	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness
Tariffline		4410.11		441011.110	441011.120	441011.190	441011.900	4410.12		441012.110	441012.190	441012.900	44.12	4412.10	

		r					_				
As from 21st year			Free	Free		Free	Free			Free	Free
20th year			Free	Free		Free	Free			Free	Free
19th year			Free	Free		Free	Free			Free	Free
18th year			Free	Free		Free	Free			Free	Free
17th year			Free	Free		Free	Free			Free	Free
16th year			Free	Free		Free	Free			Free	Free
15th year			Free	Free		Free	Free			Free	Free
14th year			Free	Free		Free	Free			Free	Free
13th year			Free	Free		Free	Free			Free	Free
12th year			Free	Free		Free	Free			Free	Free
11th year			Free	Free		Free	Free			Free	Free
10th year			%6:0	%6:0		%6:0	%8.0			0.5%	%5.0
9th year			1.8%	1.8%		1.8%	1.5%			1.1%	1.1%
8th year			2.7%	2.7%		2.7%	2.3%			1.6%	1.6%
7th year			3.6%	3.6%		3.6%	3.1%			2.2%	2.2%
6th year			4.5%	4.5%		4.5%	3.9%			2.7%	2.7%
5th year			5.5%	5.5%		5.5%	4.6%			3.3%	3.3%
4th year			6.4%	6.4%		6.4%	5.4%			3.8%	3.8%
3rd year			7.3%	7.3%		7.3%	6.2%			4.4%	4.4%
2nd year			8.2%	8.2%		8.2%	7.0%			4.9%	4.9%
1st year			9.1%	9.1%		9.1%	7.7%			5.5%	5.5%
Note											
Category			B10	B10		B10	B10			B10	B10
Base rate			10.0%	10.0%		10.0%	8.5%			%0.9	%0.9
Description	(1) With at least one outer ply of Dark Red Merani. Light Red Merani. Light Red Merani. Light Red Meranit; White Lauen, Siyo, Limba, Okoume, Obeche, Acajou d Afrique, Sappil; Virola, Mohagany (Svieterius spp.), Palissandre de Rose de Ros, Palissandre de Rose de Ro, Palissandre de Rose	A Varnished, primed, grooved, overlaid or similarly surface- worked	(a) Tongued, grooved or similarly works on one or both sides	(b) Other	B Other	(a) Less than 6 mm in thickness	(b) Other	(2) Other	A Varnished, primed, grooved, overlaid or similarly surface- worked	(a) Tongued, grooved or similarly works on one or both sides	(b) Other
Tariffline			441210.111	441210.119		441210.191	441210.199			441210.211	441210.219

Tariffline		441210.291	441210.299		4412.31			441231.111
Description	B Other	(a) Less than 6 mm in thickness	(b) Other	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness	With at least one outer ply of tropical wood	With at least one outer ply of Dark Red Merant, Light Red Merant, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Malogany (Swierouts spp.), Palissandre de Para, Palissandre de Rose Rose Rose	I Varnished, printed, grooved, overlaid or similarly surface-worked	(1) Tongued, grooved or similarly works on one or both sides
Base rate Category		%0.9	%0.9					10.0%
Category		B10	B10					B10
Note								
1st year		5.5%	5.5%					9.1%
2nd year		4.9%	4.9%					8.2%
3rd year		4.4%	4.4%					7.3%
4th year		3.8%	3.8%					6.4%
5th year		3.3%	3.3%					5.5%
6th year		2.7%	2.7%					4.5%
7th year		2.2%	2.2%					3.6%
8th year		1.6%	1.6%					2.7%
9th year		1.1%	1.1%					1.8%
10th year 1		0.5%	0.5%					%6:0
11th year 1		Free	Free					Free
12th year 1		Free	Free					Free
13th year		Free	Free					Free
14th year 1:		Free	Free					Free
15th year 10		Free	Free					Free
16th year 17		Free	Free					Free
17th year 18		Free	Free					Free
18th year 19		Free	Free					Free
19th year 20		Free	Free					Free
20th year		Free	Free					Free
As from 21st year		Free	Free					Free

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
441231.191	(2) Other	10:0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free										
	2 Other																								
	(1) Less than 6 mm in thickness																								
441231.911	- Less than 3 mm in thickness	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6:0	Free										
441231.921	- Less than 6 mm but not less than 3 mm in thickness	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free										
	(2) Other																								
441231.931	- Less than 12 mm but not less than 6 mm in thickness	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	%8.0	Free										
441231.941	- Less than 24 mm but not less than 12 mm in thickness	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	%8.0	Free										
441231.951	- Not less than 24 mm in thickness	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free										
	- Other																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								

_			_
As from 21st year		Fee	Free
20th year		Pree	Free
19th year		Fice	Free
18th year		Free	Free
17th year		Free	Free
16th year		. F. C.	Free
15th year		Pee	Free
14th year		9.E	Free
13th year		Free	Free
12th year		Free	Free
11th year		Fee	Free
10th year		0.5%	Free
9th year		1.1%	Free
8th year		1.6%	Free
7th year		2.2%	%8.0
6th year		2.7%	1.5%
5th year		3.3%	2.3%
4th year		3.8%	3.0%
3rd year		4.4%	3.8%
2nd year		4.9%	4.5%
1st year		%5°5°	5.3%
Note			
Category		B10	B7
Base rate		%0.9	%0'9
Description	(1) Tongued, grooved or similarly works on one or both sides	- with at least one outer ply of repoids wood in Abarra, Afromesta, Ako, Alan, Andrieba, Aminge K. Avodrić, Azook, Balau, Balsa, Basse ding, Carote Gurivo, Cedor Gurico, Cador Gurico, Cador Gurico, Cador Gurico, Cador Gurico, Cador Gurico, Cador Gurico, Cadori, Daberan, Dickeu, Doussie, Frantie, Freijo, Fromager, Furna, Gerorgama, Ilomba, Imbuia, Joe, Iroko, Jaboty, Jelutong, Joe, Iroko, Jaboty, Jelutong, Kempas, Kerning, Kesipo, Kempas, Kerning, Kesipo, Mandoquera, Mandoquera, Mandoquera, Mandoquera, Mandoquera, Mandoquera, Mandoquera, Mandoquera, Mandoquera, Merawan, Gurico, Paddo, Fanisandre de Guatermia, Pau Americo, Pau Marfin, Pula, Usardo, Querdo, Ramin, Soqui-Saqui, Spetti, Tiana, Tola, White Nerani, Tola, White Merami	- Other
Tariffline	441231.119		r

	P		ļ		l		l																		
Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year 1	12th year	13th year 14	14th year 15	15th year 16	16th year 17t	17th year 18	18th year 19	19th year 20	20th year	As from 21st year
441231.199	(2) Other																								
	- with at least one outer ply of tropical wood specified in the tariffline 441231.119	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
	- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								
441231.919	- Less than 3 mm in thickness	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
441231.929	- Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
441231.939	- Less than 12 mm but not less than 6 mm in thickness																								
	with at least one outer ply of tropical wood specified in the tariffline 441231.119	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free F	Free	Free	Fræ	Free	Free
	- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free F	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 tariffline 441231.119	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free
-	Other	%0.9	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year 10	10th year 1	11th year 12	12th year 17	13th year 14	14th year 15	15th year 16	16th year 17	17th year 18	18th year 19	19th year 20t	20th year As fi	As from 21st year
441231.959	- Not less than 24 mm in thickness																								
	 with at least one outer ply of tropical wood specified in the tariff line 44123.119 	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free								
	Other	%0.9	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.33	Other, with at least one outer ply of non- confictous wood of the species allor (Junus spp.), ast (Frazinus spp.), beech (Fagus spp.), beech (Benula spp.), chery (Framus spp.), betch (Lastone spp.) dm (Ulma spp.), exchiptus (Encalpans spp.), lack ory (Cary spp.), was destnut (Jesculus spp.), inne (Tillu spp.), muple (Lear spp.), was (Quercus spp.), plane tree (Patanus spp.), popiar and sepen (Papanus spp.), popiar and spp.), tulpwood (Larodendron spp.) or waltant (Laginus spp.), tobinia (Robinia spp.), tulpwood (Larodendron spp.) or waltant (Laginus spp.)	s 2																							
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441233.110	(1) Tongued, grooved or similarly works on one or both sides	%0.9	B7		5.3%	4.5%	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	9.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year 1	10th year	11th year 12	12th year	13th year 14	14th year 15	15th year	16th year 17	17th year	18th year	19th year 21	20th year	As from 21st year
441233.911	- Less than 3 mm in thickness	%0.9	B10		5.5%	4.9%	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
441233.912	- Less than 6 mm but not less than 3 mm in thickness	9.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
441233.991	- Less than 12 mm but not less than 6 mm in thickness	9.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.992	- Less than 24 mm but not less than 12 mm in thickness	90.9	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.993	- Not less than 24 mm in thickness	9.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.34	Other, with at least one outer ply of non- coniferous wood not specified under subheading 44 12.33																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441234.110	(1) Tongued, grooved or similarly works on one or both sides	%0.9	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.190	(2) Other	%0.9	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								
441234.911	- Less than 3 mm in thickness	%0.9	B10		5.5%	4.9%	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		5.5%	4.9%	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

Description	uc	Base rate	Category	Note	1st year 2n	2nd year 3rd	3rd year 4th	4th year 5th	5th year 6th	year	7th year 8tl	8th year 9th	9th year 10t	10th year 11t	11th year 12t	12th year 13	13th year 14	14th year 15	15th year 16	16th year 17	17th year 18	18th year	19th year 20	20th year	As from 21st year
(2) Other																									
- Less than 12 mm but not less than 6 mm in thickness		%0.9	B7		5.3%	4.5% 3.8	3.8% 3.	3.0% 2.3	2.3% 1.	1.5% 0.	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
- Less than 24 mm but not less than 12 mm in thickness		%0.9	B7		5.3%	4.5% 3.8	3.8% 3.	3.0% 2.3	2.3% 1.	1.5% 0.	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
- Not less than 24 mm in thickness		%0.9	B7		5.3%	4.5% 3.8	3.8% 3.	3.0% 2.3	2.3% 1.	1.5% 0.	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Other, with both outer plies of coniferous wood																									
1 Varnished, printed, grooved, overlaid or similarly surface-worked																									
(1) Tongued, grooved or similarly works on one or both sides		%0.9	B7		5.3%	4.5% 3.8	3.8% 3.0	3.0% 2.3	2.3% 1.	1.5% 0.	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
(2) Other		%0.9	B7		5.3%	4.5% 3.8	3.8% 3.	3.0% 2.3	2.3% 1.	1.5% 0.	0.8%	Free 1	Free I	Free F	Free 1	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
(1) Less than 6 mm in thickness		%0.9	B10		5.5%	4.9%	4.4% 3.	3.8% 3.3	3.3% 2.	2.7% 2.	2.2%	1.6%	1.1% 0	0.5% F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
(2) Other																									
- Less than 12 mm but not less than 6 mm in thickness		%0'9	B7		5.3%	4.5% 3.8	3.8% 3.	3.0% 2.3	2.3% 1.	1.5% 0.	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
- Not less than 12 mm in thickness		9.0%	B7		5.3%	4.5% 3.8	3.8% 3.	3.0% 2.3	2.3% 1.	1.5% 0.	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1 Laminated lumber																									
		%0'9	B7		5.3%	4.5% 3.8	3.8% 3.	3.0% 2.3	2.3% 1.	1.5% 0.	0.8%	Free 1	Free I	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
		%0.9	B10		5.5%	4.9% 4.5	4.4% 3.	3.8% 3.3	3.3% 2.	2.7% 2.	2.2%	1.6%	1.1% 0	0.5% F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariffline	44.16	141600.000	44.18	441860.000		4418.91				441891.291	441891.299	4418.99					441899.231
Description		441600 000 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	0 Posts and beams	Other	Of bamboo	2 Other	(2) Other	- Other	1 Structural laminated lumber	9 Other	Other	2 Other	(2) Other	- Other	Structural laminated lumber	With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm²; of non-restangular and non-
Base rate		2.2%	ing ,	3.9%						3.9%	3.9%						of 3300 3.9%
Category		B7		B7						B7	B7						B7
Note																	
1st year		1.9%		3.4%						3.4%	3.4%						3.4%
2nd year		1.7%		2.9%						2.9%	2.9%						2.9%
3rd year		1.4%		2.4%						2.4%	2.4%						2.4%
4th year		1.1%		2.0%						%0.2	2.0%						2.0%
5th year		%8'0		1.5%						%5'1	1.5%						1.5%
6th year		%9'0		1.0%						1.0%	1.0%						1.0%
7th year		0.3%		0.5%						0.5%	0.5%						0.5%
8th year		Free		Free						Free	Free						Free
9th year		Free		Free						Free	Free						Free
10th year		Free		Free						Free	Free						Free
11th year 1		Free		Free						Free	Free						Free
12th year		Free		Free						Free	Free						Free
13th year		Free		Free						Free	Free						Free
14th year 1		Free		Free						Free	Free						Free
15th year 16		Free		Free						Free	Free						Free
16th year 17		Free		Free						Free	Free						Free
17th year 18		Free		Free						Free	Free						Free
18th year		Free		Free						Free	Free						Free
19th year 2		Free		Free						Free	Free						Free
20th year As		Free		Free						Free	Free						Free
As from 21st year		Free		Free						Free	Free						Free

Description	Base rate Category		Note 1st	1st year 2nd year	ear 3rd year	ear 4th year	ır 5th year	ır 6th year	ır 7th year	r 8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year 10	16th year 17th	17th year 18th	18th year 19th year	ear 20th year	ar As from 21st
With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418.99-231)	3.9%	B7		3.4% 2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free Fr	Free Fi	Free Free	e Free	Free
	3.9%	B7	3,	3.4% 2.9%	2.4%	% 2.0%	1.5%	1.0%	%5'0	Free	Free	Free	Free	Free	Free	Free	Free	Free Fr	Free Fr	Free Free	e Free	Free
Cross Laminated Timber (CLT)	3.9%	B7	3,	3.4% 2.9%	% 2.4%	% 2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free Fr	Free Fr	Free Free	e Free	Free
	3.9%	B7	3.	3.4% 2.9%	2.4%	% 2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free Fr	Free Fr	Free Free	e Free	Free
SECTION XI TEXTILES AND TEXTILE ARTICLES	S																					
Silk-worm cocoons suitable for reeling																						

As from 21st year		Free									
20th year		Free									
19th year		Free									
18th year		Free									
17th year		Free									
16th year		Free									
15th year		Free									
14th year		Free									
13th year		Free									
12th year		Free									
11th year		Free									
10th year		229.36 yen/kg									
9th year		458.73 yen/kg									
8th year		688.09 yen/kg									
7th year		917.45 yen/kg									
6th year		1,146.82 yen/kg									
5th year		1,376.18 yen/kg									
4th year		1,605.55 yen/kg									
3rd year		1,834.91 yen/kg									
2nd year		2,064.27 yen/kg									
1st year		2,293.64 yen/kg									
Note											
Category	Xq1	B10					Xq1		Xq1	Xq1	Xq1
Base rate		2,523 yen/kg									
Tariffline Description	500 100 100 - Concerning the quantity of Silk-worm cocoons in his subheading (evaluated as Rw silk stipulated by a cabnet order) and the quantity of Rwa silk miles subheading (evaluated as Rwa silk supplanted by a cabnet order which is Self-civic at the true of import and under the conditions set out by relevant regulations which are effective at the time of import. Note: The turify quota shall be calculated on the basis of 798 on, in consideration of the quantity of prospective domestic demand in the current fiscal prospective domestic demand in the current fiscal prospective domestic demand in the current fiscal prospective domestic production, international market situation and other relevant conditions. Reveninder referred to as "the Pooled Quota" in subheading 5002.00	500100.090 - Other	2	2.00 Raw silk (not thrown)	2 Other	- For "the Pooled Quota"	500200.211 Double cocoons silk	Other	500200.215 20/22 denier	500200.216 26/29 denier	500200.217 Other
Tari	5001	5001	50.02	5002.00			5002		5002	5002	5002

14th year 15th year 16th year 17th year 18th year 19th year 20th year year		e Free Free Free Free Free		Free Free Free Free	e Free Free Free	Free Free Free					e Free Free	Free Free			Free Free	Free Free
15th year 16th year 17th year 18th year 19th year		Free Free Free		Free Free	Free Free	Free										
15th year 16th year 17th year 18th year		Free Free Free		Free	Free						e					
15th year 16th year 17th year		Free Free				ree					Free	Free			Free	Free
15th year 16th year		Free Free		Free	a	F					Free	Free			Free	Free
15th year		Free			Free	Free					Free	Free			Free	Free
				Free	Free	Free	~				Free	Free			Free	Free
14th year		9		Free	Eree	Free	IUMAN HAIF				Free	Free			Free	Free
		Free		Free	Free	Free	TICLES OF H				Free	Free			Free	Free
13th year		Free		Free	Free	Free	OWERS; AR				Free	Free			Free	Free
12th year		Free		Free	536.77 yen/kg	Free	RTIFICIAL FI				Free	Free			Free	Free
11th year		Free		Free	1,073.54 yen/kg	Free	EREWITH; AF				Free	Free			Free	Free
10th year		63436 yen/kg		63436 yen/kg	1,610.31 yen/kg	634.36 yen/kg	S MADE THI				2.5%	%9:0			2.5%	%9'0
9th year		1,268.73 yen/kg		1,268.73 yen/kg	2,147.08 yen/kg	1,268.73 yen/kg	ND ARTICLE				4.9%	1.2%			4.9%	1.2%
8th year		1,903.09 yen/kg		1,903.09 yen/kg	2,683.85 yen/kg	1,903.09 yen/kg	EATHERS A				7.4%	1.8%			7.4%	1.8%
7th year		2,537.45 yen/kg		2,537.45 yen/kg	3,220.62 yen/kg	2,537.45 yen/kg	PREPARED F				9.8%	2.4%			9.8%	2.4%
6th year		3,171.82 yen/kg		3,171.82 yen/kg	3,757.38 yen/kg	3,171.82 yen/kg	S THEREOF; 1				12.3%	3.0%			12.3%	3.0%
5th year		3,806.18 yen/kg		3,806.18 yen/kg	4,294.15 yen/kg	3,806.18 yen/kg	S AND PART				14.7%	3.7%			14.7%	3.7%
4th year		4,440.55 yen/kg		4,440.55 yen/kg	4,830.92 yen/kg	4,440.55 yen/kg	DING-CROPS				17.2%	4.3%			17.2%	4.3%
3rd year		5,074.91 yen/kg		5,074.91 yen/kg	5,367.69 yen/kg	5,074.91 yen/kg	S, WHIPS, RI				19.6%	4.9%			%9.61	4.9%
2nd year		5,709.27 yen/kg		5,709.27 yen/kg	5,904.46 yen/kg	5,709.27 yen/kg	SEAT-STICK				22.1%	5.5%			22.1%	%5.5
1st year		6,343.64 yen/kg		6,343.64 yen/kg	6,441.23 yen/kg	6,343.64 yen/kg	NG-STICKS,				24.5%	6.1%			24.5%	6.1%
Note							LAS, WALKI									
Category		B10		B10	B12	B10	IMBREL.				B10	B10			B10	B10
Base rate C		6,978 yen/kg		6,978 yen/kg	6,978 yen/kg	6,978 yen/kg	LAS, SUN U	articles			27.0%	6.7%			27.0%	6.7%
Description	- Other	Double cocoons silk	Other	20/22 denier	26/29 denier	Other	SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF. PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTHECIAL FLOWERS, ARTICLES OF HUMAN HAIR	Chapter 64 Footwear, gaiters and the like; parts of such articles	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 satiching, riveling, raling, screwing, plugging or similar processes	Footwear incorporating a protective metal toecap	1 Ski-boots	2 Other	Other footwear	Covering the ankle but not covering the knee	1 Ski-boots	2 Other
Tariffline		500200.221		500200.225	500200.226	500200.227			64.01	6401.10	640110.010	640110.090		6401.92	640192.010	640192.090

3rd year 4th year	4.9% 4.3%	5.8% 5.1%		19.6% 17.2%	5.8% 5.1%	4.9% 4.3%	4.9% 4.3%		4.9% 4.3%	5.8% 5.1%		4.9% 4.3%	5.8% 5.1%		5.4% 5.0%	8.1% 7.5%
5th year 6th	3.7% 3.	4.4% 3.		14.7%	4.4% 3.	3.7% 3.	3.7% 3.		3.7% 3.	4.4% 3.		3.7% 3.	4.4% 3.		4.6% 4.	.9 %6.9
6th year 7th year 8th year	3.0% 2.4% 1.8%	3.6% 2.9% 2.2%		12.3% 9.8% 7.4%	3.6% 2.9% 2.2%	3.0% 2.4% 1.8%	3.0% 2.4% 1.8%		3.0% 2.4% 1.8%	3.6% 2.9% 2.2%		3.0% 2.4% 1.8%	3.6% 2.9% 2.2%		3.4%	6.3% 5.6% 5.0%
9th year	1.2%	1.5%		4.9%	1.5%	1.2%	1.2%		1.2%	1.5%		1.2%	1.5%		2.9%	4.4%
10th year 11th year	0.6% Free	0.7% Free		2.5% Free	0.7% Free	0.6% Free	0.6% Free		0.6% Free	0.7% Free		0.6% Free	0.7% Free		2.5% 2.1%	3.8% 3.1%
12th year 13th year	Free Free	Free Free		Free Free	Free Free	Free Free	Free Free		Free Free	Free		Free Free	Free Free		1.7% 1.3%	2.5% 1.9%
r 14th year	Free	Free		Free	Free	Free	Free		Free	Free		Free	Free		0.8%	1.3%
15th year 16th year	Free Free	Free Free		Free	Free Free	Free Free	Free Free		Free Free	Free		Free Free	Free Free		0.4% Free	0.6% Free
ar 17th year 18th year	Free Free	Free Free		Free Free	Free Free	Free Free	Free Free		Free Free	Free Free		Free Free	Free Free		Free Free	Free Free
ear 19th year 20th year	Free Free	Free Free		Free Free	Free Free	Free Free	Free Free		Free Free	Free Free		Free Free	Free Free		Free Free	Free Free
As from 21st year	Free	Free		Free	Free	Free	Free		Free	Free		Free	Free		Free	Free

Tariffline	640299.029			640299.090			64.03		6403.12	640312.010	640312.090	6403.19	640319.010	640319.090	6403.20
Description	Other	Incorporating a protective metal toe-	Other	- Other	Incorporating a protective metal toe-cap	Other	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Sports footwear	Ski-boots, cross-country ski footwear and snowboard boots	1 With outer soles of rubber, leather or composition leather	2 Other	Other	1 With outer soles of rubber, leather or composition leather	2 Other	Footwear with outer soles of leather, and uppers which consist of leather straps across
Base rate		6.7%	10.0%		ap 6.7%	10.0%			p	27.0%	30.0%		27.0%	30.0%	
Category		B15	B15		B15	B15				B10	B10		B10	B10	
Note															
1st year		6.3%	9.4%		6.3%	9.4%				24.5%	27.3%		24.5%	27.3%	
2nd year		5.9%	%8.8		5.9%	%8.8				22.1%	24.5%		22.1%	24.5%	
3rd year		5.4%	8.1%		5.4%	8.1%				19.6%	21.8%		19.6%	21.8%	
4th year		5.0%	7.5%		5.0%	7.5%				17.2%	19.1%		17.2%	19.1%	
5th year		4.6%	%6.9		4.6%	6.9%				14.7%	16.4%		14.7%	16.4%	
6th year		4.2%	6.3%		4.2%	6.3%				12.3%	13.6%		12.3%	13.6%	
7th year		3.8%	5.6%		3.8%	9.6%				%8'6	10.9%		%8'6	10.9%	
8th year		3.4%	2.0%		3.4%	5.0%				7.4%	8.2%		7.4%	8.2%	
9th year 1		2.9%	4.4%		2.9%	4.4%				4.9%	5.5%		4.9%	5.5%	
10th year 1		2.5%	3.8%		2.5%	3.8%				2.5%	2.7%		2.5%	2.7%	
11th year 12		2.1%	3.1%		2.1%	3.1%				Free	Free		Free	Free	
12th year 1		1.7%	2.5%		1.7%	2.5%				Free	Free		Free	Free	
13th year 1-		1.3%	1.9%		1.3%	1.9%				Free	Free		Free	Free	
14th year 1		0.8%	1.3%		%8.0	1.3%				Free	Free		Free	Free	
15th year 10		0.4%	%9.0		0.4%	%9.0				Free	Free		Free	Free	
16th year 17		Free	Free		Free	Free				Free	Free		Free	Free	
17th year 18		Free	Free		Free	Free				Free	Free		Free	Free	
18th year		Free	Free		Free	Free				Free	Free		Free	Free	
19th year 2		Free	Free		Free	Free				Free	Free		Free	Free	
20th year A		Free	Free		Free	Free				Free	Free		Free	Free	
As from 21st year		Free	Free		Free	Free				Free	Free		Free	Free	

As from 21st year			Free	
20th year			Free	
19th year			Free	
18th year			Free	
17th year			Free	
16th year			Free	
15th year			Free	
14th year			Free	
13th year			Free	
12th year			Free	
11th year			Free	
10th year			2.2%	
9th year			4.4%	
8th year			6.5%	
7th year			8.7%	
6th year			%6'01	
5th year			13.1%	
4th year			15.3%	
3rd year			17.5%	
2nd year			19.6%	
1st year			21.8%	
Note		The goods Cleastifed and all the market the configurating space of the cleastifed and the cleastifed the cleastifed the cleastifed the cleastife the preferential buff the cleaners will receive the cleaners will receive the cleaners and the cleaners are cleaners.		
Category		lpX	B10	
Base rate			24.0%	
Description	- House footwear	—For the quantity within the limits of a taniff quota spindted by a chainer order which is effective at the time of import and under the conditions as of the time of import and under the conditions as of the time of import and under the conditions as of the yellowing the proceeding in the Chapter referred to as 'the Pooled Quota') Note: The turiff quota shall be calculated on the basis of 12.019,000 pairs and in preceding Fiscal year (April-March), immensional market statutions and other preceding Fiscal year (April-March), immensional market statutions and other propersory of submanastics, athletics or similar activities and slippers) of subheading 6409, 20 to 6403.99; (2) Footweet (excluding sloppers) of subheading 6404, 19, with uppers containing firskin and elaborary in part (3) Footweet (excluding sports footwert (3) Footweet (excluding sports footwert (3) Footweet or of suppress) of subheading 6404, 20, with uppers containing inskin and leather in part (3) Footweet (excluding sports footwert (4) Footweet (excluding sports footwert (2) Footweet (2)	Other	- Other
Tariffline		640320,011	640320.012	

As from 21st year		Free			
20th year		Free			
19th year		Free			
18th year		Free			
17th year		Free			
16th year		Free			
15th year		Free			
14th year		Free			
13th year		Free			
12th year		Free			
11th year		Free			
10th year		2.0%			
9th year		3.9%			
8th year		2.9%			
7th year		7.9%			
6th year		%8.6			
5th year		11.8%			
4th year		13.7%			
3rd year		15.7%			
2nd year		17.7%			
1st year	6.	19.6%			
Note	The originating goods classified under the out- of-quota tariff inceeve preferential ariff rearment without the dimit of the out- out for this tariff ince and in the out- out for this tariff ince (640320.021).				The originating goods classified under the out-of-quota tariff in the out-of-quota quota q
Category	Xq1	B10			Xq1
Base rate C		21.6%			
Description	For "the Pooled Quota"	Other	Other footwear, incorporating a protective metal toe-cap	- With outer soles of rubber, leather or composition leather	For "the Pooled Quota"
Tariffline	640320.021	640320.022	6403.40		640340.011
	-	v	~		_

14th year 15th year 17th year 18th year 19th year 20th year As from 21st	ee Free Free Free Free				ee Free Free Free Free	Free Free Free Free
Free Free					Free Free	Free Free Free
	Free Free			Free Free		
10th year 11th year 12th year 13th year	Free Free			Free Free		
	% 2.0%			% 2.2%		
8th year 9th year	3.9%			6.5% 4.4%		
7th year 8th	5.5 %6.7			8.7% 6.5	-	
6th year 7	%8.6			10.9%		
5th year	11.8%			13.1%		
4th year	13.7%			15.3%		
3rd year	15.7%			17.5%		
2nd year	17.7%			19.6%		
1st year	%9'61			21.8%		
Note			The originating goods classified under the out of-quota tariff the arriff the out for this tariff the (640340.021).			
Base rate Category	B10		Xq1	B10		
Base rate	21.6%			24.0%		
Description	Other	- Other	For "the Pooled Quota"	Other		Other footwear with outer soles of leather
Tariffline	640340.012		640340 021	640340.022		

_			_			
As from 21st year		Free		Free		
20th year		Free		Free		
19th year		Free		Free		
18th year		Free		Free		
17th year		Free		Free		
16th year		Free		Free		
15th year		Free		Free		
14th year		Free		Free		
13th year		Free		Free		
12th year		Free		Free		
11th year		Free		Free		
10th year		2.2%		2.5%		
9th year		4.4%		4.9%		
8th year		6.5%		7.4%		
7th year		8.7%		%8.6		
6th year		10.9%		12.3%		
5th year		13.1%		14.7%		
4th year		15.3%		17.2%		
3rd year		17.5%		19.6%		
2nd year		19.6%		22.1%		
1st year		21.8%		24.5%		
Note	The originating goods classified under the out of-quota tariff fine (40351.012) will receive preferential tariff receive preferential tariff receive quota tariff the out of the out for the tariff the unity of the tariff the unity set out for this tariff the tariff the unity set out for this tariff the tariff the tariff the unity set out for this tariff the tari					The originating goods classified classified of under the of-quota artific film (640351,029) will receive preferential without the limit of quota with or department of quota the control of the control o
Category	Xq1	B10		B10		Xq1
Base rate C.		24.0%		27.0%		
Description B	- For "the Pooled Quota"	- Other	2 Other	(1) Footwear for gymnastics, athletics or similar activities	(2) Other	. For "the Pooled Quota"
Tariffline	640351.011	640351.012		640351.021		640351.022
		_	_		_	

As from 21st year	Free			Free			Free		Free			
20th year	Free			Free			Free		Free			
19th year	Free			Free			Free		Free			
18th year	Free			Free			Free		Free			
17th year	Free			Free			Free		Free			
16th year	Free			Free			Free		Free			
15th year	Free			1.9%			Free		Free			
14th year	Free			3.8%			Free		Free			
13th year	Free			9.6%			Free		Free			
12th year	Free			7.5%			Free		Free			
11th year	Free			9.4%			Free		Free			
10th year	2.0%			11.3%			2.2%		2.5%			
9th year	3.9%			13.1%			4.4%		4.9%			
8th year	8.9%			15.0%			6.5%		7.4%			
7th year	7.9%			16.9%			8.7%		%8.6			
6th year	%8.6			18.8%			10.9%		12.3%			
5th year	11.8%			20.6%			13.1%		14.7%			
4th year	13.7%			22.5%			15.3%		17.2%			
3rd year	15.7%			24.4%			17.5%		19.6%			
2nd year	17.7%			26.3%			19.6%		22.1%			
1st year	19.6%			28.1%			21.8%		24.5%			
Note						The originating goods classified under the out of-quota tariff (640359,019) will receive preferential without the limit of quota quo						
Category	B10			B15		Xqi	B10		B10			
Base rate	21.6%			30.0%			24.0%		27.0%			
Description	- Other	Other	1 Slippers or other house footwear	(1) Slippers	(2) Other	- For "the Pooled Quota"	- Other	2 Other	(1) Footwear for gymnastics, athletics or similar activities	(2) Other	- For "the Pooled Quota"	With an incole over 19 cm
Tariffline	540351.029	6403.59		640359.011		640359.012	640359.019		640359.020			

As from 21st year		
20th year		
19th year		
18th year		
17th year		
16th year		
15th year		
14th year		
13th year		
12th year		
11th year		
10th year		
9th year		
8th year		
7th year		
6th year		
5th year		
4th year		
3rd year		
2nd year		
1st year		
Note	The originating goods classified and classified under the of-quota tariff in the control of quota quota quota quota without the without the without the without the count for this tariff line tariff in the count for this tariff line (640359.04).	The originating goods classified under the out- of-goods and of-goods
Base rate Category	IpX	lpX
Base rate		
Description	For men	For women
	i	()
Tariffline	640359.044	640359.045
Ta	64(64(

As from 21st year				Free	Free		Free	Free			
20th year				Free	Free		Free	Free			
19th year				Free	Free		Free	Free			
18th year				Free	Free		Free	Free			
17th year				Free	Free		Free	Free			
16th year				Free	Free		Free	Free			
15th year				Free	Free		Free	Free			
14th year				Free	Free		Free	Free			
13th year				Free	Free		Free	Free			
12th year				Free	Free		Free	Free			
11th year				Free	Free		Free	Free			
10th year				2.0%	2.0%		2.0%	2.0%			
9th year				3.9%	3.9%		3.9%	3.9%			
8th year				%6'5	%6'5		%6'5	%6'5			
7th year				%6'L	%6'L		7.9%	%6'L			
6th year				%8'6	%8'6		9.8%	%8'6			
5th year				11.8%	11.8%		11.8%	11.8%			
4th year				13.7%	13.7%		13.7%	13.7%			
3rd year				15.7%	15.7%		15.7%	15.7%			
2nd year				17.7%	17.7%		17.7%	17.7%			
1st year				19.6%	19.6%		19.6%	19.6%			
Note	The originating goods classified and classified the out-of-quota tariff fine (640359, 111) will receive preferential until min of quota quantity set out for this until for this control to the control of the control o										
Category	Xq1			B10	B10		B10	B10			
Base rate				21.6%	21.6%		21.6%	21.6%			
Description	- Other	- Other	With an insole over 19 cm	For men	For women	Other	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	Other	Other footwear	Covering the ankle	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)
Tariffline	640359.049			640359.104	640359.105		640359.111	640359.119		6403.91	

As from 21st year	Free			Free		Free	
20th year	Free			Free		Free	
19th year	Free			Free		Free	
18th year	Free			Free		Free	
17th year	Free			Free		Free	
16th year	Free			Free		Free	
15th year	Free			Free		1.9%	
14th year	Free			Free		3.8%	
13th year	Free			Free		2.6%	
12th year	Free			Free		7.5%	
11th year	Free			Free		9.4%	
10th year	2.5%			2.0%		11.3%	
9th year	4.9%			3.9%		13.1%	
8th year	7.4%			%6'5		15.0%	
7th year	%8.6			7.9%		16.9%	
6th year	12.3%			%8'6		18.8%	
5th year	14.7%			11.8%		20.6%	
4th year	17.2%			13.7%		22.5%	
3rd year	19.6%			15.7%		24.4%	
2nd year	22.1%			17.7%		26.3%	
1st year	24.5%			19.6%		28.1%	
Note			The originating goods classified under the out of-quota tariff (640391.019) will receive preferential without the uniff treament without the limit of quota quit for this tariff the classified out for this tariff the (640391.012).				
Category	B10		Xq1	B10		B15	
Base rate	27.0%			21.6%		30:0%	
Description	(1) Footwear for gymnastics, athletics or similar activities	(2) Other	- For "the Pooled Quota"	- Other	2 Other	(1) Footwear for gymnastics, athletics or similar activities	(2) Other
Tariffline	640391.011		640391.012	640391.019		640391.021	

As from 21st year		Free			Free			
20th year		Free			Free			
19th year		Free			Free			
18th year		Free			Free			
17th year		Free			Free			
16th year		Free			Free			
15th year		Free			1.7%			
14th year		Free			3.4%			
13th year		Free			5.1%			
12th year		Free			%8'9			
11th year		Free			8.4%			
10th year		2.2%			10.1%			
9th year		4.4%			11.8%			
8th year		6.5%			13.5%			
7th year		8.7%			15.2%			
6th year		10.9%			16.9%			
5th year		13.1%			18.6%			
4th year		15.3%			20.3%			
3rd year		17.5%			21.9%			
2nd year		19.6%			23.6%			
1st year	1.5m O m -i-	21.8%			25.3%			
Note	The originating goods classified under the of-quota until file of the of-quota until file of the of-quota until file of the original of the of-quota until file of the of-quota quota out for this until for this until or the (640391.022).							
Base rate Category	Xq1	B10			B15			
Base rate		24.0%			27.0%			
Description	- For "the Pooled Quota"	- Other	Other	1 Footwear with outer soles of rubber or composition leather (excluding Slippers and other house footwear)	(1) Footwear for gymnastics, athletics or similar activities	(2) Other	- For "the Pooled Quota"	With an insole over 19 cm
Tariffline	640391.022	640391.029	6403.99		640399.011			

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 6	9th year 10	10th year 11	11th year 12	12th year 1	13th year 1	14th year 1:	15th year 16	16th year 17	17th year 18	18th year	19th year 20	20th year As i	As from 21st year
640399,012	For men		xqi	The originating goods classified under the out- of-quota tariff in the out- out- out- out- out- out- out- out-																					
640399.013	For women		ē _X	The originating goods classified under the out-of-quota tariff in the of-quota tariff in the original preferential until freely preferential until from without the limit of quota quantity set out for this cut from the control in the control of the original of control in the control of the c																					

st								
As from 21st year				Free	Free		Free	Free
20th year				Free	Free		Free	Free
19th year				Free	Free		Free	Free
18th year				Free	Free		Free	Free
17th year				Free	Free		Free	Free
16th year				Free	Free		Free	Free
15th year				Free	Free		Free	Free
14th year				Free	Free		Free	Free
13th year				Free	Free		Free	Free
12th year				Free	Free		Free	Free
11th year				Free	Free		Free	Free
10th year				2.0%	2.0%		2.0%	2.0%
9th уеаг				3.9%	3.9%		3.9%	3.9%
8th year				2.9%	2.9%		2.9%	2.9%
7th year				7.9%	7.9%		7.9%	7.9%
6th year				%8'6	%8'6		%8'6	%8'6
5th year				%8'11	11.8%		11.8%	11.8%
4th year				13.7%	13.7%		13.7%	13.7%
3rd year				15.7%	15.7%		15.7%	15.7%
2nd year				17.7%	17.7%		17.7%	17.7%
1st year				%9'61	%9'61		%9'61	%9'61
Note	The originating grounding grounding ground tartiff calculunder the out-of-quota tartiff (640399,033) will receive preferantial tartiff training of quota quantity set tartiff tartiff tartiff the out-of-prediction out for this tartiff tartiff tartiff tartiff the out-of-prediction out-of-prediction out-of-prediction of-prediction of-predic							
Category	x v ₀			B10	B10		B10	B10
Base rate (21.6%	21.6%		21.6%	21.6%
Description	- Other	- Other	With an insole over 19 cm	For men	For women	Other	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	Other
Tariffline	640399,014			640399.015	640399.016		640399.031	640399.039

Tariffline	Description 2 October 2	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9t	9th year 10	10th year 11	11th year 12th	12th year 13	13th year 14th	14th year 15th	15th year 16t	16th year 17th year	ear 18th year	ar 19th year	r 20th year	As from 21st year	
640399.021	(1) Slippers; footwear for gymnastics, athletics or similar activities	30.0%	B15		28.1%	26.3%	24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6% 3.	3.8%	1.9% F	Free Free	Free	Free	Free	Free	
	(2) Other																								
640399 022	- For "the Pooled Quota"		xq1	The coriginating goods classified classified classified condent to 6-quota turiff (64039,022) will receive preferential turiff imm of quota quantity set out for this turiff count of the classified count for this turiff in the classified classi																					
640399.029	- Other	24.0%	B10		21.8%	%9.61	17.5%	15.3%	13.1%	%6.01	8.7%	6.5%	4.4%	2.2%	Free F	Free	Free F	Free F	Free F	Free Free	Free	Free	Free	Free	
64.04 Fe	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	ə																							
	Footwear with outer soles of rubber or plastics	S																							
640411.000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8.0%	B10		7.3%	9.5%	2.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free F	Free	Free F	Free F	Free F	Free Free	Free	Free	Free	Free	

year 18th year					ě	9,		e,	è
ar 17th year					Free	Free		Free	Free
16th year					Free	Free		Free	Free
15th year					Free	1.9%		Free	Free
14th year					Free	3.8%		Free	Free
13th year					Free	5.6%		Free	Free
12th year					Free	7.5%		Free	Free
11th year					Free	9.4%		Free	Free
10th year					2.2%	11.3%		%9.0	%9.0
9th year					4.4%	13.1%		1.2%	1.2%
8th year					6.5%	15.0%		1.8%	1.8%
7th year					8.7%	16.9%		2.4%	2.4%
6th year					10.9%	18.8%		3.0%	3.0%
5th year					13.1%	20.6%		3.7%	3.7%
4th year					15.3%	22.5%		4.3%	4.3%
3rd year					17.5%	24.4%		4.9%	4.9%
2nd year					%9.61	26.3%		5.5%	5.5%
1st year					21.8%	28.1%		6.1%	6.1%
Note				The originating goods classified under the out of quota tariff (640419.119) will receive preferential ariff teament without the limit of quota quota for this case out for this tariff line to the count for this tariff line (640419.11).					
Category				y y y	B10	B15		B10	B10
Base rate Category					24.0%	30.0%		6.7%	6.7%
Description	Other	1 With uppers containing furskin	(1) With the uppers of leather in part (excluding slippers)	- For "the Pooled Quota"	- Other	(2) Other	2 Other	- Jikatabi	- Canvas shoes
Tariffline	6404.19			640419,111	640419.119	640419.190		640419.210	640419.220

As from 21st year	Free					Free	Free			
20th year	Free					Free	Free			
19th year	Free					Free	Free			
18th year	Free					Free	Free			
17th year	Free					Free	Free			
16th year	Free					Free	Free			
15th year	Free					Free	1.9%			
14th year	Free					Free	3.8%			
13th year	Free					Free	2.6%			
12th year	Free					Free	7.5%			
11th year	Free					Free	9.4%			
10th year	0.7%					2.2%	11.3%			
9th year	1.5%					4.4%	13.1%			
8th year	2.2%					6.5%	15.0%			
7th year	2.9%					8.7%	16.9%			
6th year	3.6%					%6'01	18.8%			
5th year	4.4%					13.1%	20.6%			
4th year	5.1%					15.3%	22.5%			
3rd year	2.8%					17.5%	24.4%			
2nd year	%5'9					%9'61	%8'97			
1st year	%E'L					21.8%	%1'87			
Note					The goads goods goods classified under the out- of-quota triff incereive preferential artiff recament without the limit of good out for this good out for this fartil line (4640420.111).					
Category	B10				ıpX	B10	B15			
Base rate Ca	8.0%					24.0%	30.0%			
Description	- Other	Footwear with outer soles of leather or composition leather	1 With uppers containing furskin	(1) With uppers of leather in part excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	- For "the Pooled Quota"	- Other	(2) Other	2 With outer soles of leather (excluding those with uppers containing furskin)	(1) Canvas shoes	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)
Tariffline	640419.290	6404.20			640420.111	640420.119	640420.190			
_	_	_	_	_		_	_	_	_	_

		_	_	_		
As from 21st year		Free	Free			
20th year		Free	Free			
19th year		Free	Free			
18th year		Free	Free			
17th year		Free	Free			
16th year		Free	Free			
15th year		Free	1.4%			
14th year		Free	2.7%			
13th year		Free	4.1%			
12th year		Free	5.4%			
11th year		Free	%8.9			
10th year		1.6%	8.1%			
9th year		3.1%	9.5%			
8th year		4.7%	10.8%			
7th year		6.3%	12.2%			
6th year		7.9%	13.5%			
5th year		9.4%	14.9%			
4th year		11.0%	16.2%			
3rd year		12.6%	17.6%			
2nd year		14.2%	18.9%			
1st year		15.7%	20.3%			
Note	The originating goods classified under the out of-quota tariff file (40420.212) will receive preferential tariff in limit of quota quantity set out for this tariff line (40420.212) will receive preferential without the limit of quota quantity set out for this tariff line (40420.211).					The originating goods classified under the out-of-quota tariff line (640420.222) will receive preferential trainment without the limit of quota without the limit of quota quantity set out for this tariff.
ategory	Xq1	B10	B15			Xq1
Base rate Category		17.3%	21.6%			
Description	- For "the Pooled Quota"	- Other	B Other	(2) Other	A With uppers of leather in part (exchaling sports forowear, footwear for gymnastics, athetics or similar activities and slippers)	- For "the Pooled Quota"
Tariffline	640420.211	640420.212	640420.219			640420.221

r 17th year 18 Free Free Free Free Free Free Free Free										
Description Bias and Description Bias are Closery Office and Series (and provided and provided a	As from 21st year	Free	Free	Free						Free
Parecrapion Ruscone Colorer Catagory Note 18 year 24	20th year	Free	Free	Free						Free
Description Base ria Crospor Base in Crospor B	19th year	Free	Free	Free						Free
Description Base rise Cuegation Stoke I style at Each State Style	18th year	Free	Free	Free						Free
Decreption: Bine rue Citagory Note Citagory (Colored Colored C	17th year	Free	Free	Free						Free
Substitution Subs	16th year	Free	Free	Free						Free
Paccipion Bust run Catagory Note 151 year 314 year 514 year 5	15th year	Free	1.9%	Free						Free
Description Base rate Category Note 1 System 2 Days	14th year	Free	3.8%	Free						Free
Description Base rue Gragory Note 1 Styver 3 d year 3 d year 6 d year 1 Styver 1 Sty	13th year	Free	5.6%	Free						Free
Description Base rate Category Note 1st year 2st year 4th year 5th year 7th year 7th year 8th year 10th year 15th year 2st year	12th year	Free	7.5%	Free						Free
Description Base rate Category Note 1st year 2nd year 5th year	11th year	Free	9.4%	Free						Free
Description Base rate Category Note 1st year 3rd year	10th year	2.2%	11.3%	%9:0						2.2%
Description Base rate Category Note 1st year 2nd year 3nd year 4th year 5th year 7th year 3nd year 3n0% 815 218% 190% 218% 153% 131% 110% 87% 3nd year 3nd	9th year	4.4%	13.1%	1.2%						4.4%
Pascription Base rate Category Note 1st year 2nd year 3rd year 4th year 6th year 6th year 6th year 21.8% 15.3% 15.	8th year	6.5%	15.0%	1.8%						6.5%
Description Base rate - Other - Other Base rate Ba	7th year	8.7%	16.9%	2.4%						8.7%
Description Base rate Category Note 1st year 3rd year 4th year	6th year	10.9%	18.8%	3.0%						10.9%
Description Base rate Category Note 1st year 2nd year 3rd year	5th year	13.1%	20.6%	3.7%						13.1%
Description Base rate Category Note 1st year 2nd year	4th year	15.3%	22.5%	4.3%						15.3%
Description Base rate Category Note 1st year	3rd year	17.5%	24.4%	4.9%						17.5%
Description Base rate Category Note	2nd year	%9'61	26.3%	5.5%						19.6%
Description Base rate Category - Other 24.0% B10 - Other 30.0% B15	1st year	21.8%	28.1%	6.1%						21.8%
Description Base rate Category - Other 24.0% B10 - Other 30.0% B15	Note								The goods corginating goods classified moder the out-f-quota tariff (640510.119) will receive preferential treatment without the limit of quota quantity set to out for this tariff integration.	
Description - Other B Other B Other 3 Other Other footwear With uppers of keather or composition leather With uppers of leather and uppers of composition leather (1) With uppers of leather in part (excluding speece footwear, footwear for gymmatics, authetics or similar activities and slippers) - For "the Pooled Quota" - Other	ategory	B10	B15	B10						B10
Description - Other B Other 3 Other Other footwear With uppers of leather or composition leather I With outer soles of leather and uppers of composition leather (1) With uppers of leather in part (excluding sports footwear, footwear for gymmastes, athletics or similar activities and slippers) - For "the Pooled Quota" - Other		24.0%	30.0%	6.7%						24.0%
TarifTline 640420222 640420320 640510 6405.10 6405.101					Other footwear	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 cecluding sports footwear, footwear for gymnastics, athetics or similar activities and slippers)		- Other
	Tariffline	640420.222	640420.229	640420.300	64.05	6405.10			640510.111	640510.119

As from 21st year	Free	Free	Free	Free					
20th year	Free	Free	Free	Free					
19th year	Free	Free	Free	Free					
18th year	Free	Free	Free	Free					
17th year	Free	Free	Free	Free					
16th year	Free	Free	Free	Free					
15th year	1.9%	Free	Free	Free					
14th year	3.8%	Free	Free	Free					
13th year	2.6%	Free	Free	Free					
12th year	7.5%	Free	Free	Free					
11th year	9.4%	Free	Free	Free					
10th year	11.3%	0.7%	0.3%	0.3%					
9th year	13.1%	1.5%	%9.0	%9.0					
8th year	15.0%	2.2%	%6:0	%6:0					
7th year	16.9%	2.9%	1.2%	1.2%					
6th year	18.8%	3.6%	1.5%	1.5%					
5th year	20.6%	4,4%	1.9%	1.9%					
4th year	22.5%	5.1%	2.2%	2.2%					
3rd year	24.4%	5.8%	2.5%	2.5%					
2nd year	26.3%	6.5%	2.8%	2.8%					
1st year	28.1%	7.3%	3.1%	3.1%					. 6-
Note									The originating goods classified under the out-of-quota tariff (640590.112) will receive preferential tariff receive preferential without the without the without the distribution out for this tariff line tariff line (640590.111).
Category	B15	B10	B10	B10					Xq1
Base rate	30.0%	8.0%	3.4%	3.4%				8	
Description	(2) Other	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	3 Other	With uppers of textile materials	Other	1 With outer soles of rubber, plastics, leather or composition leather	(1) With uppers containing furskin	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	- For "the Pooled Queta"
Tariffline	640510.190	640510.200	640510.300	640520.000	6405.90				640590.111

Tariffline	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year 1	12th year	13th year 14	14th year 15	15th year 10	16th year 17t	17th year 18t	18th year 19	19th year 20t	20th year	As from 21st year
640590.112	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	%6.01	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free
640590.119	B Other	30:0%	B15		28.1%	%8'97	24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	9.6%	3.8%	1.9%	Free I	Free F	Free	Free	Free	Free
	(2) Other																								
	A With outer soles of leather																								
	(a) With uppers of leather in part (eschaffing sports footweat, footwear for genmancies, athletics or similar activities and slippers)	e																							
640590.121	- For "the Pooled Quota"		Xq1	The originating goods classified under the out of-quota tariff (e46590.122) will receive preferential tariff treament without the limit of quota quantity set out for this out for this out for this (e46590.121).																					
640590.122	- Other	24.0%	B10		21.8%	%9'61	%5".L1	15.3%	13.1%	%6.01	8.7%	%5'9	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free
640590.128	(b) Other	30.0%	B15		28.1%	%8'92	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 I	Free F	Free	Free	Free	Free
640590.129	B Other	8.0%	B10		7.3%	%5'9	%8'\$	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free
640590.200	2 Other	3.4%	B10		3.1%	%8.2	2.5%	2.2%	1.9%	1.5%	1.2%	%6.0	%9.0	0.3%	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free

As from 21st year				Free	Free	Free	Free			Free		Free	Free		Free	Free
20th year				Free	Free	Free	Free			Free		Free	Free		Free	Free
19th year				Free	Free	Free	Free			Free		Free	Free		Free	Free
18th year				Free	Free	Free	Free			Free		Free	Free		Free	Free
17th year				Free	Free	Free	Free			Free		Free	Free		Free	Free
16th year				Free	Free	Free	Free			Free		Free	Free		Free	Free
15th year				1.6%	1.6%	Free	Free			1.6%		1.6%	1.6%		Free	Free
14th year				3.1%	3.1%	Free	Free			3.1%		3.1%	3.1%		Free	Free
13th year				4.7%	4.7%	Free	Free			4.7%		4.7%	4.7%		Free	Free
12th year				6.3%	6.3%	Free	Free			6.3%		6.3%	6.3%		Free	Free
11th year				%8'L	%8°L	Free	Free			7.8%		%8'L	%8°L		Free	Free
10th year				9.4%	9.4%	0.3%	0.3%			9.4%		9.4%	9.4%		0.3%	0.3%
9th year				%6'01	%6'01	%9'0	%9'0			10.9%		%6'01	%6'01		%9.0	%9'0
8th year				12.5%	12.5%	%6'0	%6'0			12.5%		12.5%	12.5%		%6'0	%6'0
7th year				14.1%	14.1%	1.2%	1.2%			14.1%		14.1%	14.1%		1.2%	1.2%
6th year				15.6%	15.6%	1.5%	1.5%			15.6%		15.6%	15.6%		1.5%	1.5%
5th year				17.2%	17.2%	1.9%	1.9%			17.2%		17.2%	17.2%		1.9%	1.9%
4th year				18.8%	18.8%	2.2%	2.2%			18.8%		18.8%	18.8%		2.2%	2.2%
3rd year				20.3%	20.3%	2.5%	2.5%			20.3%		20.3%	20.3%		2.5%	2.5%
2nd year				21.9%	21.9%	2.8%	2.8%			21.9%		21.9%	21.9%		2.8%	2.8%
1st year				23.4%	23.4%	3.1%	3.1%			23.4%		23.4%	23.4%		3.1%	3.1%
Note																
Category				B15	B15	B10	B10			B15		B15	B15		B10	B10
Base rate				25.0%	25.0%	3.4%	3.4%			25.0%		25.0%	25.0%		3.4%	3.4%
Description	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles, gatters, leggings and similar articles, gatters, thereof	Uppers and parts thereof, other than stiffeners	1 Of leather or containing furskin	- Uppers	- Other	2 Other	Outer soles and heels, of rubber or plastics	Other	1 Of leather or containing furskin	- Of leather, whether or not containing furskin	- Other	Ofwood	Of other materials	2 Other	- Down JO	- Of other materials
Tariffline	64.06 F	6406.10		640610.110	640610.190	640610.200	640620.000	6406.90		640690.110		640690.121	640690.129		640690.210	640690.290

	Description	Base rate	Category	y	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st	
CTION XIII AR	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	, CEMENT,	ASBESTC	OS, MICA OR	SIMILAR M	ATERIALS; C.	ERAMIC PRO	DUCTS; GLA	ASS AND GLA	SSWARE															,	
tpter 70 Glass	Chapter 70 Glass and glassware																									
Glass beads, imitation pearls, semi-precious stones and sim and articles thereof other than and articles thereof other than and articles thereof other than prosther and other ornaments of lamp, than imitation jewellery, glass exceeding 1 mm in diameter	Glas beads, imitation peatls, imitation precious or perpetoia stores and similar lagas smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes of other than and other changes of lamp-worked glass, other than imitation jewellery, glass microspheres not exceeding 1 mm in diameter.																									
Glass beads, imit precious or semi- glass smallwares	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8.0%	B10		7.3%	6.5%	2.8%	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	
Other																										
1 Corr plated	1 Combined with precious metal or metal plated with precious metal	%9'9	B10		%0.9	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	%9.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
CTION XV	SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS A	NEMATOGI	RAPHIC,	MEASURING,	, CHECKING	3, PRECISION	, MEDICAL O.	R SURGICAL	L INSTRUMEN	VTS AND APF	PARATUS; CL	ND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF	VATCHES; M	USICAL INS.	TRUMENTS; I	ARTS AND /	CCESSORIE	S THEREOF								
tpter 91 C	Chapter 91 Clocks and watches and parts thereof																									
Watch straps, wa and parts thereof	Watch straps, watch bands and watch bracelets, and parts thereof																									
Other																										
1 Of	1 Of leather or of composition leather																									

Figure 1 Figure 2 Figure 3															
Discription Bias Catagory Bias Bias Catagory Bias Bias Catagory Bias Catagory Bias Bias Catagory Bias Cata	As from 21st year	Free	Free		Free						Free	Free			Free
Paccipion Pacc	20th year	Free	Free		Free						Free	Free			Free
Description: Brisis Carge (1974) (197	19th year	Free	Free		Free						Free	Free			Free
Discription	18th year	Free	Free		Free						Free	Free			Free
Parenthino Par	17th year	Free	Free		Free						Free	Free			Free
Description	16th year	Free	Free		Free						Free	Free			Free
Description	15th year	Free	Free		Free						Free	Free			Free
Description Base rate Category Note 1st year 2nd year 3nd year 4th year 5th year 7th year	14th year	Free	Free		Free						Free	Free			Free
Description	13th year	Free	Free		Free						Free	Free			Free
Description Base rine Category Note 1st year 2nd year 31d year 6th year 7th year 8th year 9th year 10th year 10th year 11th year 11t	12th year	Free	Free		Free						Free	Free			Free
Description Base rate Caregory Note 1st year 3rd year 5th year 5th year clausing furskin or combined or trimmed with precious metal, metal plated with precious metal, nections metal, nections metal, nections stones, parts, coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% 7.2% 6.4% 5.5% 7.2% 7.3% 6.4% 5.5% 7.2% 7.3% 6.4% 7.2	11th year	Free	Free		Free		ed buildings				Free	Free			Free
Description Base rate Caregory Note 1st year 3rd year 5th year 5th year clausing furskin or combined or trimmed with precious metal, metal plated with precious metal, nections metal, nections metal, nections stones, parts, coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% 7.2% 6.4% 5.5% 7.2% 7.3% 6.4% 5.5% 7.2% 7.3% 6.4% 7.2	10th year	1.5%	%6.0		%6'0		ce; prefabricat				0.3%	0.3%			0.6%
Description Base rate Caregory Note 1st year 3rd year 5th year 5th year clausing furskin or combined or trimmed with precious metal, metal plated with precious metal, nections metal, nections metal, nections stones, parts, coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% 7.2% 6.4% 5.5% 7.2% 7.3% 6.4% 5.5% 7.2% 7.3% 6.4% 7.2	9th year	2.9%	1.8%		1.8%		ates and the lil				0.7%	0.7%			1.2%
Description Base rate Caregory Note 1st year 3rd year 5th year 5th year clausing furskin or combined or trimmed with precious metal, metal plated with precious metal, nections metal, nections metal, nections stones, parts, coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% 7.2% 6.4% 5.5% 7.2% 7.3% 6.4% 5.5% 7.2% 7.3% 6.4% 7.2	8th year	4.4%	2.7%		2.7%		nated name-pl				1.0%	1.0%			1.8%
Description Base rate Caregory Note 1st year 3rd year 5th year 5th year clausing furskin or combined or trimmed with precious metal, metal plated with precious metal, nections metal, nections metal, nections stones, parts, coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% coral, elephants' tasks or Beak to (2) Other 10.0% B10 9.1% 8.2% 7.3% 6.4% 5.5% 5.5% 7.2% 6.4% 5.5% 7.2% 7.3% 6.4% 5.5% 7.2% 7.3% 6.4% 7.2	7th year	5.8%	3.6%		3.6%		d signs, illumi				1.4%	1.4%			2.4%
	6th year	7.3%	4.5%		4.5%		led; illuminate				1.7%	1.7%			3.0%
	5th year	8.7%	5.5%		5.5%		cified or inclu				2.1%	2.1%			3.6%
	4th year	10.2%	6.4%		6.4%		elsewhere spec				2.4%	2.4%			4.2%
	3rd year	11.6%	7.3%		7.3%		g fittings, not				2.8%	2.8%			4.8%
	2nd year	13.1%	8.2%		8.2%		ps and lightin				3.1%	3.1%			5.4%
	1st year	14.5%	9.1%		9.1%		rnishings; lam				3.5%	3.5%			6.0%
	Note						nilar stuffed fi								
	ategory	B10	B10		B10	S.	ns and sir				B10	B10			B10
		16.0%	10.0%		10.0%	ED ARTICLE	ports, cushio				3.8%	3.8%			
Tariff line 911390.11C 911390.11C 911390.11C 911390.21G 94.01 94.01 94.010.022 94.010.022 94.010.022 96.05	Description			2 Other		SECTION XX MISCELLANEOUS MANUFACTURI	Chapter 94 Furniture; bedding, mattresses, mattress sup-	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof	Parts	1 Of leather	- Of a kind use for the motor vehicles		Chapter 96 Miscellaneous manufactured articles		Travel sets for personal toilet, sewing or shoe or clothes cleaning
	Tariffline	911390.110	911390.190		911390.210			94.01	9401.90		940190.021	940190.029		96.05	960500.000