

## 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 duty<sup>1</sup> (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;

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<sup>1</sup> 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 system<sup>1</sup> 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.

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<sup>1</sup> 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

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
I	SECTION 1 - LIVE ANIMALS; ANIMAL PRODUCTS																			
01	CHAPTER 1 - LIVE ANIMALS																			
0106	Other live animals																			
	- Mammals																			
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)		X																	
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL																			
0208	Other meat and edible meat offal, fresh, chilled or frozen																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0208 40	- Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																			
0208 40 10	-- Whale meat		X																	
0208 40 80	-- Other		X																	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																			
	- Other, including edible flours and meals of meat or meat offal																			
0210 92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0210 92 10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia)		X																	
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES																			
0301	Live fish																			
	- Ornamental fish																			
0301 19 00	-- Other	7.5 %	B7	S	6.6 %	5.6 %	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 %
	- Other live fish																			
0301 94	--- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																			
0301 94 10	--- Atlantic bluefin tuna ( <i>Thunnus thynnus</i> )	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0301 94 90	--- Pacific bluefin tuna ( <i>Thunnus orientalis</i> )	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0301 95 00	--- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %



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	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 (Katsuwonus) pelamis</i> ), excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 31	--- Albacore or longfinned tuna ( <i>Thunnus alalunga</i> )																			
0302 31 90	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	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 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 36	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )																			
0302 36 90	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	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 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	<p>- Herrings (<i>Clupea harengus</i>, <i>Clupea pallasi</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthymus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302 91 to 0302 99</p>																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0302 42 00	-- Anchovies ( <i>Engraulis</i> spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)																			
0302 45 10	--- Atlantic horse mackerel ( <i>Trachurus trachurus</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 30	--- Chilean jack mackerel ( <i>Trachurus murphyi</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 90	--- Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 47 00	-- Swordfish ( <i>Xiphias gladius</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Fish of the families Bregmacerotidae, Euelichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish of the subheadings 0302 91 to 0302 99																			
0302 54	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																			
	--- Hake of the genus <i>Merluccius</i>																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0302 54 11	---- Cape hake (shallow-water hake) ( <i>Merluccius capensis</i> ) and deepwater hake (deepwater Cape hake) ( <i>Merluccius paradoxus</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 15	---- Southern hake ( <i>Merluccius australis</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	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 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 90	--- Hake of the genus <i>Urophycis</i>	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	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 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 83 00	-- Toothfish ( <i>Dissostichus</i> spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	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 (Katsuwonus) pelamis</i> ), excluding edible fish offal of subheadings 0303 91 to 0303 99																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0303 45	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																			
	--- Pacific bluefin tuna ( <i>Thunnus orientalis</i> )																			
0303 45 99	---- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0303 49	-- Other																			
0303 49 85	---- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish of al of subheadings 0303 91 to 0303 99																			
0303 66	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																			
	--- Hake of the genus <i>Merluccius</i>																			
0303 66 11	---- Cape hake (shallow-water hake) ( <i>Merluccius capensis</i> ) and deepwater hake (deepwater Cape hake) ( <i>Merluccius paradoxus</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0303 66 12	---- Argentine hake (Southwest Atlantic hake) ( <i>Merluccius hubbsi</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 66 13	---- Southern hake ( <i>Merluccius australis</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	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 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 66 90	--- Hake of the genus <i>Urophycis</i>	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Other fish, excluding edible fish of subheadings 0303 91 to 0303 99																			
0303 81	-- Dogfish and other sharks																			
0303 81 40	--- Blue shark ( <i>Prionace glauca</i> )	8.0 %	B7	S	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 %
0303 81 90	--- Other	8.0 %	B7	S	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 %
0303 84	-- Sea bass ( <i>Dicentrarchus</i> spp.)																			
0303 84 10	--- European sea bass ( <i>Dicentrarchus labrax</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	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 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	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	Category	Note	1st year	2nd year	3rd year	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
0304 45 00	-- Swordfish ( <i>Xiphias gladius</i> )	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
	- Other, fresh or chilled																			
0304 53 00	-- Fish of the families Bregmaceroideae, Euelichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0304 54 00	-- Swordfish ( <i>Xiphias gladius</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Frozen filets of other fish																			
0304 85 00	-- Toothfish ( <i>Dissostichus</i> spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0304 86 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	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	6.6 %	5.6 %	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 96 20	--- Porbeagle shark ( <i>Lamna nasus</i> )	7.5 %	B7	S	6.6 %	5.6 %	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 96 30	--- Blue shark ( <i>Prionace glauca</i> )	7.5 %	B7	S	6.6 %	5.6 %	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 %

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0304 96 90	--- Other	7.5 %	B7	S	6.6 %	5.6 %	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 ( <i>Rajidae</i> )	7.5 %	B7	S	6.6 %	5.6 %	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 99	-- Other																			
	--- Other																			
	---- Other																			
0304 99 99	----- Other	7.5 %	B7	S	6.6 %	5.6 %	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 %
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 ( <i>Reinhardtius hippoglossoides</i> ), salted or in brine	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0305 39 90	--- Other	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	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	Category	Note	1st year	2nd year	3rd year	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
0305 69	-- Other																			
0305 69 30	--- Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	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 ( <i>Homarus</i> spp.)																			
0306 12 90	--- Other	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0306 17	-- Other shrimps and prawns																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0306 17 94	--- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	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 ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )																			
	--- Shrimps of the species <i>Crangon crangon</i>																			
0306 35 10	---- Fresh or chilled	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 35 50	---- Other	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 36	-- Other shrimps and prawns																			
0306 36 50	--- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
	- Other																			
0306 91 00	-- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> 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 ( <i>Homarus</i> spp.)																			
0306 92 10	--- Whole	8.0 %	B15		7.5 %	7.0 %	6.5 %	6.0 %	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	2nd year	3rd year	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
0306 94 00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	12.0 %	B15		11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %
0306 95	-- Shrimps and prawns																			
	--- Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )																			
	---- Shrimps of the species <i>Crangon crangon</i>																			
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 %	9.0 %	7.9 %	6.8 %	5.6 %	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 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 20	----- <i>Pandalus</i> spp.	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	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 %	9.0 %	7.5 %	6.0 %	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 <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 90	----- Other	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	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	2nd year	3rd year	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
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	8.0 %	B7	S	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 %
0307 22	-- Frozen																			
0307 22 10	--- Coquilles St Jacques ( <i>Pecten maximus</i> )	8.0 %	B7	S	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 %
0307 22 90	--- Other	8.0 %	B7	S	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 %
0307 29 00	-- Other	8.0 %	B7	S	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 %

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
05	CHAPTER 5 - PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED																			
0507	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																			
0507 90 00	- Other		X																	
II	SECTION II - VEGETABLE PRODUCTS																			
07	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS																			
0702 00 00	Tomatoes, fresh or chilled	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0707 00	Cucumbers and gherkins, fresh or chilled																			
0707 00 05	- Cucumbers	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0709	Other vegetables, fresh or chilled																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Other																			
0709 91 00	-- Globe artichokes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	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 ( <i>Cucurbita</i> spp.)																			
0709 93 10	--- Courgettes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
08	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS																			
0805	Citrus fruit, fresh or dried																			
0805 10	- Oranges																			
	-- Sweet oranges, fresh																			
0805 10 22	--- Navel oranges	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 10 24	--- White oranges	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 10 28	--- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																			
0805 21	-- Mandarins (including tangerines and satsumas)																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0805 21 10	--- Satsumas	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 21 90	--- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 22 00	-- Clementines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 29 00	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )																			
0805 50 10	-- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> )	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0806	Grapes, fresh or dried																			
0806 10	- Fresh																			
0806 10 10	-- Table grapes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0808	Apples, pears and quinces, fresh																			
0808 10	- Apples																			
0808 10 80	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0808 30	- Pears																			
0808 30 90	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																			
0809 10 00	- Apricots	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	- Cherries																			
0809 21 00	-- Sour cherries ( <i>Prunus cerasus</i> )	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 29 00	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 30	- Peaches, including nectarines																			
0809 30 10	-- Nectarines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 30 90	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 40	- Plums and sloes																			
0809 40 05	-- Plums	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price



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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
10	CHAPTER 10 - CEREALS																			
1006	Rice																			
1006 10	- Rice in the husk (paddy or rough)																			
1006 10 10	-- For sowing		X																	
	-- Other																			
1006 10 30	--- Round grain		X																	
1006 10 50	--- Medium grain		X																	
	--- Long grain																			
1006 10 71	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 10 79	---- Of a length/width ratio equal to or greater than 3		X																	
1006 20	- Husked (brown) rice																			
	-- Parboiled																			
1006 20 11	--- Round grain		X																	
1006 20 13	--- Medium grain		X																	
	--- Long grain																			
1006 20 15	---- Of a length/width ratio greater than 2 but less than 3		X																	

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1006 20 17	---- Of a length/width ratio equal to or greater than 3		X																	
	-- Other																			
1006 20 92	--- Round grain		X																	
1006 20 94	--- Medium grain		X																	
	--- Long grain																			
1006 20 96	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 20 98	---- Of a length/width ratio equal to or greater than 3		X																	
1006 30	- Semi-milled or wholly milled rice, whether or not polished or glazed																			
	-- Semi-milled rice																			
	--- Parboiled																			
1006 30 21	---- Round grain		X																	
1006 30 23	---- Medium grain		X																	
	---- Long grain																			
1006 30 25	----- Of a length/width ratio greater than 2 but less than 3		X																	

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	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		X																	
	--- Other																			
1006 30 42	----- Round grain		X																	
1006 30 44	----- Medium grain		X																	
	----- Long grain																			
1006 30 46	----- Of a length/width ratio greater than 2 but less than 3		X																	
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		X																	
1006 30 67	----- Of a length/width ratio equal to or greater than 3		X																	

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	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		X																	
	---- 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; INULIN; WHEAT GLUTEN																			
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																	

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1103 20	- Pellets																			
1103 20 50	-- Of rice		X																	
1104	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																			
1104 19	-- Of other cereals																			
	--- Other																			
1104 19 91	---- Flaked rice		X																	

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
12	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER																			
1212	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 <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included																			
	- Seaweeds and other algae																			
1212 21 00	-- Fit for human consumption		X																	
1212 29 00	-- Other		X																	
IV	SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																			
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES																			
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs																			

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	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 %	12.5 %	11.3 %	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 %	12.5 %	11.3 %	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 %	12.5 %	11.3 %	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 %	12.5 %	11.3 %	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 %	14.6 %	13.0 %	11.4 %	9.8 %	8.1 %	6.5 %	4.9 %	3.3 %	1.6 %	0.0 %
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS																			
1806	Chocolate and other food preparations containing cocoa																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1806 10	- Cocoa powder, containing added sugar or other sweetening matter																			
1806 10 15	-- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 %	R7 (-25 %)	S	7.8 % 24.41 EUR/ 100 kg	7.5 % 23.63 EUR/ 100 kg	7.3 % 22.84 EUR/ 100 kg	7.0 % 22.05 EUR/ 100 kg	6.8 % 21.26 EUR/ 100 kg	6.5 % 20.48 EUR/ 100 kg	6.3 % 19.69 EUR/ 100 kg	6.0 % 18.90 EUR/ 100 kg	6.0 % 18.90 EUR/ 100 kg	6.0 % 18.90 EUR/ 100 kg	6.0 % 18.90 EUR/ 100 kg	6.0 % 18.90 EUR/ 100 kg	6.0 % 18.90 EUR/ 100 kg	6.0 % 18.90 EUR/ 100 kg	6.0 % 18.90 EUR/ 100 kg	6.0 % 18.90 EUR/ 100 kg
1806 10 20	-- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 25.20 EUR/ 100 kg	R7 (-25 %)	S	7.8 % + 24.41 EUR/ 100 kg	7.5 % + 23.63 EUR/ 100 kg	7.3 % + 22.84 EUR/ 100 kg	7.0 % + 22.05 EUR/ 100 kg	6.8 % + 21.26 EUR/ 100 kg	6.5 % + 20.48 EUR/ 100 kg	6.3 % + 19.69 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg
1806 10 30	-- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 31.40 EUR/ 100kg	R7 (-25 %)	S	7.8 % + 30.42 EUR/ 100 kg	7.5 % + 29.44 EUR/ 100 kg	7.3 % + 28.46 EUR/ 100 kg	7.0 % + 27.48 EUR/ 100 kg	6.8 % + 26.49 EUR/ 100 kg	6.5 % + 25.51 EUR/ 100 kg	6.3 % + 24.53 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg
1806 10 90	-- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 41.90 EUR/ 100 kg	R7 (-25 %)	S	7.8 % + 40.59 EUR/ 100 kg	7.5 % + 39.28 EUR/ 100 kg	7.3 % + 37.97 EUR/ 100 kg	7.0 % + 36.66 EUR/ 100 kg	6.8 % + 35.35 EUR/ 100 kg	6.5 % + 34.04 EUR/ 100 kg	6.3 % + 32.73 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg



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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
19	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS																			
1901	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	Description	Base rate	Category	Note	1st year	2nd year	3rd year	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
1901 10 00	- Preparations suitable for infants or young children, put up for retail sale	7.6 % + EA	R10 (-66 %)		7.1 % + 0.940 EA	6.7 % + 0.880 EA	6.2 % + 0.820 EA	5.8 % + 0.760 EA	5.3 % + 0.700 EA	4.9 % + 0.640 EA	4.4 % + 0.580 EA	4.0 % + 0.520 EA	3.5 % + 0.460 EA	3.0 % + 0.400 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7.6 % + EA	R7 (-25 %)		7.4 % + 0.968 EA	7.1 % + 0.937 EA	6.9 % + 0.906 EA	6.7 % + 0.875 EA	6.4 % + 0.843 EA	6.2 % + 0.812 EA	5.9 % + 0.781 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA
1901 90	- Other																			
	-- Other																			
1901 90 99	--- Other	7.6 % + EA	R10 (-25 %)	S	7.4 % + 0.977 EA	7.3 % + 0.954 EA	7.1 % + 0.931 EA	6.9 % + 0.909 EA	6.7 % + 0.886 EA	6.6 % + 0.863 EA	6.4 % + 0.840 EA	6.2 % + 0.818 EA	6.0 % + 0.796 EA	5.9 % + 0.772 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included																			
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products																			
1904 10 30	-- Obtained from rice		X																	
1904 10 90	-- Other	5.1 % + 33.60 EUR/ 100 kg	R7 (-50 %)	S	4.8 % + 31.50 EUR/ 100 kg	4.5 % + 29.40 EUR/ 100 kg	4.1 % + 27.30 EUR/ 100 kg	3.8 % + 25.20 EUR/ 100 kg	3.5 % + 23.10 EUR/ 100 kg	3.2 % + 21.00 EUR/ 100 kg	2.9 % + 18.90 EUR/ 100 kg	2.6 % + 16.80 EUR/1 00 kg	2.6 % + 16.80 EUR/1 00 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	-- Other																			
1904 20 95	--- Obtained from rice		X																	
1904 20 99	--- Other	5.1 % + 33.60 EUR/ 100 kg	R7 (-50 %)	S	4.8 % + 31.50 EUR/ 100 kg	4.5 % + 29.40 EUR/ 100 kg	4.1 % + 27.30 EUR/ 100 kg	3.8 % + 25.20 EUR/ 100 kg	3.5 % + 23.10 EUR/ 100 kg	3.2 % + 21.00 EUR/ 100 kg	2.9 % + 18.90 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg
1904 30 00	- Bulgur wheat	8.3 % + 25.70 EUR/ 100 kg	R10 (-25 %)	S	8.1 % + 25.12 EUR/ 100 kg	7.9 % + 24.53 EUR/ 100 kg	7.7 % + 23.95 EUR/ 100 kg	7.5 % + 23.36 EUR/ 100 kg	7.4 % + 22.78 EUR/ 100 kg	7.2 % + 22.20 EUR/ 100 kg	7.0 % + 21.61 EUR/ 100 kg	6.8 % + 21.03 EUR/ 100 kg	6.6 % + 20.44 EUR/ 100 kg	6.4 % + 19.86 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	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 % + 25.12 EUR/ 100 kg	7.9 % + 24.53 EUR/ 100 kg	7.7 % + 23.95 EUR/ 100 kg	7.5 % + 23.36 EUR/ 100 kg	7.4 % + 22.78 EUR/ 100 kg	7.2 % + 22.20 EUR/ 100 kg	7.0 % + 21.61 EUR/ 100 kg	6.8 % + 21.03 EUR/ 100 kg	6.6 % + 20.44 EUR/ 100 kg	6.4 % + 19.86 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg
20	CHAPTER 20 - PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF 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																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Grape juice (including grape must)																			
2009 61	-- Of a Brix value not exceeding 30																			
2009 61 10	--- Of a value exceeding € 18 per 100 kg net weight	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2009 69	-- Other																			
	--- Of a Brix value exceeding 67																			
2009 69 19	---- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	--- Of a Brix value exceeding 30 but not exceeding 67																			
	---- Of a value exceeding € 18 per 100 kg net weight																			
2009 69 51	----- Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2009 69 59	----- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
21	CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS																			
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof																			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																			
2101 12	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																			
2101 12 92	--- Preparations with a basis of these extracts, essences or concentrates of coffee	11.5 %	R5 (-50 %)	S	10.5 %	9.6 %	8.6 %	7.7 %	6.7 %	5.8 %	5.8 %	5.8 %	5.8 %	4.9 % + 0.545 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	5.8 %	5.8 %
2101 12 98	--- Other	9.0 % + EA	R10 (-50 %)	S	8.6 % + 0.954 EA	8.2 % + 0.909 EA	7.8 % + 0.863 EA	7.4 % + 0.818 EA	7.0 % + 0.772 EA	6.5 % + 0.727 EA	6.1 % + 0.681 EA	5.7 % + 0.636 EA	5.3 % + 0.590 EA	4.9 % + 0.545 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté																			
	-- Preparations																			
2101 20 98	--- Other	6.5 % + EA	R10 (-50 %)	S	6.2 % + 0.954 EA	5.9 % + 0.909 EA	5.6 % + 0.863 EA	5.3 % + 0.818 EA	5.0 % + 0.772 EA	4.7 % + 0.727 EA	4.4 % + 0.681 EA	4.1 % + 0.636 EA	3.8 % + 0.590 EA	3.5 % + 0.545 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA
2105 00	Ice cream and other edible ice, whether or not containing cocoa																			
	- Containing by weight of milkfats																			
2105 00 91	-- 3 % or more but less than 7 %	8.0 % + 38.50 EUR/100 kg MAX	R5 (-70 %)	S	7.1 % + 34.01 EUR/100 kg MAX	6.1 % + 29.52 EUR/100 kg MAX	5.2 % + 25.03 EUR/100 kg MAX	4.3 % + 20.53 EUR/100 kg MAX	3.3 % + 16.04 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX	2.4 % + 11.55 EUR/100 kg MAX
		18.1 % + 7.00 EUR/100 kg			16.0 % + 6.18 EUR/100 kg	13.9 % + 5.37 EUR/100 kg	11.8 % + 4.55 EUR/100 kg	9.7 % + 3.73 EUR/100 kg	7.5 % + 2.92 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg	5.4 % + 2.10 EUR/100 kg

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	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/ 100 kg	R5 (-70 %)	S	7.0 % + 47.70 EUR/ 100 kg MAX 15.7 % + 6.10 EUR/ 100 kg	6.1 % + 41.40 EUR/ 100 kg MAX 13.6 % + 5.29 EUR/ 100 kg	5.1 % + 35.10 EUR/ 100 kg MAX 11.6 % + 4.49 EUR/ 100 kg	4.2 % + 28.80 EUR/ 100 kg MAX 9.5 % + 3.68 EUR/ 100 kg	3.3 % + 22.50 EUR/ 100 kg MAX 7.4 % + 2.88 EUR/ 100 kg	2.4 % + 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/ 100 kg	2.4 % + 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/ 100 kg	2.4 % + 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/ 100 kg	2.4 % + 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/ 100 kg	2.4 % + 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/ 100 kg	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 EA	0.0 % + 0.825 EA	0.0 % + 0.737 EA	0.0 % + 0.650 EA	0.0 % + 0.562 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 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 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	6.8 % + 0.750 EA	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 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA



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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
22	CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR																			
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009																			
2204 30	- Other grape must																			
	-- Other																			
	--- Of a density of 1.33 g/cm <sup>3</sup> or less at 20 °C and of an alcoholic strength by volume not exceeding 1 % vol																			
2204 30 92	----- Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2204 30 94	----- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	--- Other																			
2204 30 96	----- Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2204 30 98	----- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

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	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																			
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																			
29	CHAPTER 29 - ORGANIC CHEMICALS																			
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES																			
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	Category	Note	1st year	2nd year	3rd year	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
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																			
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 %	0.8 %	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 ARTICLES THEREOF																			
39	CHAPTER 39 - PLASTICS AND ARTICLES THEREOF																			
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES																			
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 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

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	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		5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914																			
3926 90	- Other																			
	-- Other																			
3926 90 97	--- Other	6.5 %	B7		5.7 %	4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
40	CHAPTER 40 - RUBBER AND ARTICLES THEREOF																			
4011	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	Category	Note	1st year	2nd year	3rd year	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
XII	SECTION XII - FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR																			
64	CHAPTER 64 - FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES																			
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 %	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 %	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 %	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 %	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 %	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	2nd year	3rd year	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
	----- 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	Category	Note	1st year	2nd year	3rd year	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
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																			
69	CHAPTER 69 - CERAMIC PRODUCTS																			
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS																			
6903	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																			
6903 90	- 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 %

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
70	CHAPTER 70 - GLASS AND GLASSWARE																			
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked																			
7002 20	- Rods																			
7002 20 10	-- Of optical glass	3.0 %	B3		2.3 %	1.5 %	0.8 %	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 %
7002 20 90	-- Other	3.0 %	B3		2.3 %	1.5 %	0.8 %	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 %
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)																			
	- Slivers, rovings, yarn and chopped strands																			
7019 19	-- Other																			
7019 19 10	--- Of filaments	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 %
XV	SECTION XV - BASE METALS AND ARTICLES OF BASE METAL																			
76	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF																			
7604	Aluminium bars, rods and profiles																			



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	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	Category	Note	1st year	2nd year	3rd year	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
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	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 %
81	CHAPTER 81 - OTHER BASE METALS; CERMETS; ARTICLES THEREOF																			
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 %

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
82	CHAPTER 82 - TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL																			
8207	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, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools																			
8207 30	- Tools for pressing, stamping or punching																			
8207 30 10	-- For working metal	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 %
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor																			

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	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 %	5.7 %	4.3 %	2.8 %	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 %	5.7 %	4.3 %	2.8 %	1.4 %	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																			
84	CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF																			
8407	Spark-ignition reciprocating or rotary internal combustion piston engines																			
8407 90	- Other engines																			
	-- Of a cylinder capacity exceeding 250 cm <sup>3</sup>																			
	--- Other																			
8407 90 90	----- Of a power exceeding 10 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 %

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)																			
8408 20	- Engines of a kind used for the propulsion of vehicles of Chapter 87																			
8408 20 10	--- 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 cm <sup>3</sup> ; motor vehicles of heading 8705	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 %
8408 90	- Other engines																			
	--- Other																			
	---- New, of a power																			
8408 90 41	----- Not exceeding 15 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 43	----- Exceeding 15 kW but not exceeding 30 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 %

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	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	Category	Note	1st year	2nd year	3rd year	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
	- 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 %

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8415	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																			
8415 10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"																			
8415 10 90	-- Split-system	2.5 %	B3		1.9 %	1.3 %	0.6 %	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 %
	- Other																			
8415 81 00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	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 %
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment																			



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	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 %	0.9 %	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	1st year	2nd year	3rd year	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
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	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 %

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	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 %	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 30 00	- Spherical roller bearings	8.0 %	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	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 50 00	- Other cylindrical roller bearings	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 80 00	- Other, including combined ball/roller bearings	8.0 %	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	8.0 %	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	2nd year	3rd year	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
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	2nd year	3rd year	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
8483 20 00	- Bearing housings, incorporating ball or roller bearings	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 %
85	CHAPTER 85 - ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																			
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 %	0.9 %	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 %	0.9 %	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	1st year	2nd year	3rd year	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
8506	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 %
8506 80	- 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	2nd year	3rd year	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
8507 20	- Other lead-acid accumulators																			
8507 20 80	-- Other	3.7 %	B7		3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	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 %
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 %
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		7.9 %	6.3 %	4.8 %	3.2 %	1.6 %	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	2nd year	3rd year	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
8527	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																			
8527 21	-- Combined with sound recording or reproducing apparatus																			
	--- Other																			
8527 21 70	---- With laser reading system	14.0 %	B7		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 %
	----- Other																			
8527 21 92	----- Of the cassette-type with an analogue and digital reading system	14.0 %	B7		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 %
8527 21 98	----- 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 %



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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8528	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																			
8528 59 00	--- Other	14.0 %	B10		12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Projectors																			
8528 69	-- Other																			
8528 69 80	--- Other	14.0 %	B10		12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72	-- Other, colour																			
8528 72 10	--- Television projection equipment	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 20	--- Apparatus incorporating a video recorder or reproducer	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 %

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	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	Category	Note	1st year	2nd year	3rd year	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
	-- 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 TRANSPORT EQUIPMENT																			
86	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 SIGNALING EQUIPMENT OF ALL KINDS																			
8601	Rail locomotives powered from an external source of electricity or by electric accumulators																			

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	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 %	0.9 %	0.8 %	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 %	0.9 %	0.8 %	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 %	0.9 %	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 %	0.9 %	0.8 %	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 %	0.9 %	0.8 %	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 %	0.9 %	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 tamperers, trackliners, testing coaches and track inspection vehicles)	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	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	2nd year	3rd year	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
8605 00 00	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)	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606	Railway or tramway goods vans and wagons, not self-propelled																			
8606 10 00	- Tank wagons and the like	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other																			
8606 91	-- Covered and closed																			
8606 91 10	--- Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 91 80	--- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	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	2nd year	3rd year	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
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 99 00	-- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607	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 %	0.9 %	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 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 19	-- 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 %	0.9 %	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	2nd year	3rd year	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
	- 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 %	0.9 %	0.8 %	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 %	0.9 %	0.8 %	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 %	0.9 %	0.8 %	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 %	0.9 %	0.8 %	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 %	0.9 %	0.6 %	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 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 99	-- 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 %	0.9 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 99 80	--- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	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	2nd year	3rd year	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
8608 00 00	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 %	0.9 %	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																			
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 %	9.8 %	8.6 %	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 %	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 92	--- Exceeding 18 kW but not exceeding 37 kW																			
8701 92 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 %



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	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 <sup>3</sup>																			
8702 10 11	--- New	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	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 %	12.3 %	11.1 %	9.8 %	8.6 %	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	Category	Note	1st year	2nd year	3rd year	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
	-- Of a cylinder capacity not exceeding 2,500 cm <sup>3</sup>																			
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 <sup>3</sup>	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	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 <sup>3</sup>	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	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 <sup>3</sup>	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 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 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 90	- Other																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	-- With spark-ignition internal combustion piston engine																			
	--- Of a cylinder capacity exceeding 2,800 cm <sup>3</sup>																			
8702 90 11	---- New	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 90 19	---- Used	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Of a cylinder capacity not exceeding 2,800 cm <sup>3</sup>																			
8702 90 31	---- New	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 90 90	--- With other engines	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 %
8703	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																			
8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles																			

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	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 <sup>3</sup>																			
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 cm <sup>3</sup> but not exceeding 1,500 cm <sup>3</sup>																			
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	2nd year	3rd year	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
8703 23	-- Of a cylinder capacity exceeding 1,500 cm <sup>3</sup> but not exceeding 3,000 cm <sup>3</sup>																			
	--- New																			
8703 23 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 23 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 23 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 24	-- Of a cylinder capacity exceeding 3,000 cm <sup>3</sup>																			
8703 24 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 24 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 %
	- 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 <sup>3</sup>																			
8703 31 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 31 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	2nd year	3rd year	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
8703 32	-- Of a cylinder capacity exceeding 1,500 cm <sup>3</sup> but not exceeding 2,500 cm <sup>3</sup>																			
	--- 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 <sup>3</sup>																			
	--- 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 %

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8703 40	- 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																			
8703 40 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 40 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 50 00	- 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 %
8703 60	- 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																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8703 60 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 60 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 70 00	- 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 %
8703 80	- Other vehicles, with only electric motor for propulsion																			
8703 80 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 80 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 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 %
8704	Motor vehicles for the transport of goods																			



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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
8704 21	-- Of a gross vehicle weight not exceeding 5 tonnes																			
8704 21 10	--- Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
	---- With engines of a cylinder capacity exceeding 2,500 cm <sup>3</sup>																			
8704 21 31	----- 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 21 39	----- 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 engines of a cylinder capacity not exceeding 2,500 cm <sup>3</sup>																			
8704 21 91	----- 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 %
8704 21 99	----- 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 %
8704 22	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes																			

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	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 ( <i>Euratom</i> )	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	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	---- 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 %
8704 23	-- Of a gross vehicle weight exceeding 20 tonnes																			
8704 23 10	--- Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	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																			
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8704 31 10	--- Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
	---- With engines of a cylinder capacity exceeding 2,800 cm <sup>3</sup>																			
8704 31 31	----- 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 31 39	----- 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 engines of a cylinder capacity not exceeding 2,800 cm <sup>3</sup>																			
8704 31 91	----- 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 %
8704 31 99	----- 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 %
8704 32	-- Of a gross vehicle weight exceeding 5 tonnes																			
8704 32 10	--- Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	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	Category	Note	1st year	2nd year	3rd year	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
	--- Other																			
8704 32 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 32 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 %
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 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2,800 cm <sup>3</sup>																			
8706 00 11	-- For vehicles of heading 8702 or 8704	19.0 %	B7		16.6 %	14.3 %	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	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	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	2nd year	3rd year	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
	- Other																			
8706 00 91	-- For vehicles of heading 8703	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 %
8706 00 99	-- 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 %	0.6 %	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																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8707 90 10	-- 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 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm <sup>3</sup> ; Special purpose motor vehicles of heading 8705	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 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 %
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705																			
8708 10	- Bumpers and parts thereof																			
8708 10 90	-- 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 %

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	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 %	0.8 %	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 %	0.8 %	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 %	0.8 %	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 %	0.6 %	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 %	0.8 %	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	2nd year	3rd year	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
8708 80 99	---- Other	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	0.6 %	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																			
8708 91	-- 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 %	0.9 %	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 92	-- Silencers (mufflers) and exhaust pipes; parts thereof																			



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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8708 92 20	<p>--- 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 cm<sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm<sup>3</sup>;</p> <p>Vehicles of heading 8705</p>	3.0 %	B3		2.3 %	1.5 %	0.8 %	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 93	-- Clutches and parts thereof																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8708 93 10	--- 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 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm <sup>3</sup> ; Vehicles of heading 8705	3.0 %	B3		2.3 %	1.5 %	0.8 %	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 93 90	--- 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 %
8708 95	-- Safety airbags with inflator system; parts thereof																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8708 95 10	--- 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 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm <sup>3</sup> ; Vehicles of heading 8705	3.0 %	B3		2.3 %	1.5 %	0.8 %	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 99	-- Other																			
8708 99 93	----- Of closed-die forged steel	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	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	2nd year	3rd year	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
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars																			
8711 10 00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm <sup>3</sup>	8.0 %	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 %
8711 20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>																			
8711 20 10	-- Scooters	8.0 %	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 %
	--- Other, of a cylinder capacity																			
8711 20 92	--- Exceeding 50 cm <sup>3</sup> but not exceeding 125 cm <sup>3</sup>	8.0 %	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 %
8711 20 98	--- Exceeding 125 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	8.0 %	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	2nd year	3rd year	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
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>																			
8711 30 10	-- Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 380 cm <sup>3</sup>	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 30 90	-- Of a cylinder capacity exceeding 380 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>	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 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup>	6.0 %	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 <sup>3</sup>	6.0 %	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	2nd year	3rd year	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
8711 60 10	-- Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	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 60 90	-- Other	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 90 00	- Other	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 %
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 %	0.9 %	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 %	0.9 %	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		2.8 %	1.9 %	0.9 %	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		2.8 %	1.9 %	0.9 %	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	1st year	2nd year	3rd year	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
8714 10 50	-- Clutches and parts thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	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 %	0.9 %	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, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF																			
90	CHAPTER 90 - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF																			
9002	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	6.7 %	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																			

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	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
9011 20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection																			
9011 20 90	-- Other	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 %
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes																			
9029 10 00	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	1.9 %	B5		1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029 20	- Speed indicators and tachometers; stroboscopes																			
	-- Speed indicators and tachometers																			
9029 20 31	--- Speed indicators for vehicles	2.6 %	B5		2.2 %	1.7 %	1.3 %	0.9 %	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 20 38	--- Other	2.6 %	B5		2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	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	2nd year	3rd year	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
9029 20 90	-- Stroboscopes	2.6 %	B5		2.2 %	1.7 %	1.3 %	0.9 %	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																			
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES																			
9607	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	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 %

## 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:

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 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

- (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	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 quantity shall remain at 14,200 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 190120.222, 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:

Year	Aggregate quota quantity (metric tonnes)
1	2,000
2	2,200
3	2,400
4	2,600
5	2,800
6	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.	

- (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:

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 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:
  - (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	500
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;<sup>1</sup> 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.

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<sup>1</sup> 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 in-quota 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 in-quota 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:
- (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	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.

22. TRQ-21: Evaporated milk

(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.	

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

Year	Aggregate quota quantity (metric tonnes)
1	6,200
2	6,520
3	6,840
4	7,160
5	7,480
6	7,800
7	8,120
8	8,440
9	8,760
10	9,080
11	9,400
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 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 years<sup>1</sup>, 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;

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<sup>1</sup> 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
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\*", "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
- (l) 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 price<sup>1</sup> 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

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<sup>1</sup> 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 Price<sup>1</sup>; and
  - (ii) the first alternative rate<sup>2</sup>; and

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<sup>1</sup> 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.

<sup>2</sup> 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 Price<sup>1</sup>; and

(ii) the second alternative rate<sup>2</sup>.

3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.

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<sup>1</sup> 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.

<sup>2</sup> 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).

## SUB-SECTION 5

### Agricultural safeguard measure for whey protein concentrate (WPC)

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4\*" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the 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;
- (l) 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).

## SUB-SECTION 6

### Agricultural safeguard measure for whey powder

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4\*\*" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the 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;
- (l) 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).

## SUB-SECTION 7

### Agricultural safeguard measure for fresh oranges

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the 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).

## SUB-SECTION 8

### Agricultural safeguard measure for race horses

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG6" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the CIF import price per each of those originating agricultural goods, expressed in the Japanese yen, is less than 90 per cent of the trigger price. The trigger price shall be the price that has been agreed in accordance with paragraph 4, or 10.7 million yen if there has been no specific agreement on the trigger price in accordance with paragraph 4.

2. For the originating agricultural goods classified under the tariff lines indicated with "SG6", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be the rate of customs duty determined for those originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A plus:
  - (a) if the difference between the CIF import price per each of the originating agricultural 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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	SECTION I LIVE ANIMALS; ANIMAL PRODUCTS																								
	Chapter I Live animals																								
01.01	Live horses, asses, mules and hinnies																								
	Horses																								
0101.29	Other																								
	2 Other																								
010129.290	(2) Other	3,400,000 yen/each	B15	SG6	3,187,500.00 yen/each	2,975,000.00 yen/each	2,762,500.00 yen/each	2,550,000.00 yen/each	2,337,500.00 yen/each	2,125,000.00 yen/each	1,912,500.00 yen/each	1,700,000.00 yen/each	1,487,500.00 yen/each	1,275,000.00 yen/each	1,062,500.00 yen/each	850,000.00 yen/each	637,500.00 yen/each	425,000.00 yen/each	212,500.00 yen/each	Free	Free	Free	Free	Free	Free
01.02	Live bovine animals																								
	Cattle																								
0102.29	Other																								
010229.100	1 Weighing not more than 300 kg	38,250 yen/each	B15		35,859.38 yen/each	33,468.75 yen/each	31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
010229.200	2 Other	63,750 yen/each	B15		59,765.63 yen/each	55,781.25 yen/each	51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free
0102.90	Other																								
	2 Other																								
010290.210	(1) Weighing not more than 300 kg	38,250 yen/each	B15		35,859.38 yen/each	33,468.75 yen/each	31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
010290.290	(2) Other	63,750 yen/each	B15		59,765.63 yen/each	55,781.25 yen/each	51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
01.03	Live swine																								
	Other																								
0103.92	Weighting 50 kg or more																								
010392.011	<p>[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading.</p> <p>Prices A: standard import prices for live swine specified by the sub-paragraph 1 of paragraph 1 of the Annex 1-3 to the Temporary/Law/Government Staff Business Law (No. 36 of 1960) according to the period of importation provided by the Annex, the same definition shall be applied in this heading.</p> <p>Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law</p>	19,508 yen each	B15*		B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
010392.012	[2] Per each, more than the upper limit prices for the specific duty, applied on live swine, but not more than the gate prices where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading.  Prices A: mentioned in [1] Rates B: the rates specified in this subheading [3] according to the each divisions of each import terms provided in the Annex 1-3-2	Per each, the difference between the standard import price of live swine and the value for customs duty	B15*		B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free
010392.020	[3] Per each, more than the gate price of live swine, in value for customs duty	8.5%	B15		8.0%	7.4%	6.9%	6.4%	5.8%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free
01.06	Other live animals																								
	Mammals																								
0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walrus (mammals of the suborder Pinnipedia)																								
010612.010	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Chapter 2 Meat and edible meat offal																								
02.01	Meat of bovine animals, fresh or chilled																								
020110.000	Carcasses and half-carcases	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020120.000	Other cuts with bone in	38.5%	R1	SG1* , S	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0201.30	Boneless																								
020130.010	- Loin	38.5%	R1	SG1* , S	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.020	- Chuck, Clod and Round	38.5%	R1	SG1* , S	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.030	- Brisket and plate	38.5%	R1	SG1* , S	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.090	- 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%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.02	Meat of bovine animals, frozen																								
020210.000	Carcasses and half-carcases	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020220.000	Other cuts with bone in	38.5%	R1	SG1* , S	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0202.30	Boneless																								
020230.010	- Loin	38.5%	R1	SG1* , S	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.020	- Chuck, Clod and Round	38.5%	R1	SG1* , S	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.030	- Brisket and plate	38.5%	R1	SG1* , S	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%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
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%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.03	Meat of swine, fresh, chilled or frozen																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Fresh or chilled																								
0203.11	Carcasses and half-carcasses																								
	2 Other																								
020311.020	<p>[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcasses, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading.</p> <p>Prices A: standard import prices for pig carcasses specified by the Annex 1 of Paragraph 2 of the Annex 1-3.2, to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading.</p> <p>Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law</p>	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
020311.030	<p>[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcasses, but not more than the gate prices of pig carcasses, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading.</p> <p>Prices A: mentioned in [1]</p> <p>Prices B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex. 1-3-2</p>	<p>Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty</p>	R2	SG2, S																					
020311.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4,3%	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	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
020312.021	<p>[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06.</p> <p>Prices A: mentioned in [1]</p> <p>Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex, 1-3-2</p>	Per each kilogramme, the difference between the standard price of partial pig and the value for customs duty	R3	SG2, S																					
020312.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4,3%	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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0203.19	Other																								
	2 Other																								
020319.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020319.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020319.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	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	Free	Free
	Frozen																								
0203.21	Carcasses and half-carcasses																								
	2 Other																								
020321.020	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
020321.030	(2) Each kilogramme, more than the upper limit prices for the specific duty applied on pig carcasses, but not more than the gate prices of pig carcass, in value for customs duty	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
020321.040	(3) Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4.3%	B9*	SG2, S	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	Free	Free
0203.22	Hams, shoulders and cuts thereof, with bone in																								
	2 Other																								
020322.023	(1) Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020322.021	(2) Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
020322.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	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	Free	Free
0203.29	Other																								
	2 Other																								
020329.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020329.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020329.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 Check meat and head meat	50.0%	R4	SG1 **, S	39.0%	36.9%	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	2 Other																								
	(1) Internal organs and tongues																								
020610.011	- Tongues	12.8%	B10*	S	6.4%	5.8%	5.1%	4.5%	3.8%	3.2%	2.6%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020610.019	- Other	12.8%	B12*	S	6.4%	5.9%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free
020610.090	(2) Other	21.3%	B15	S	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
	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%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020622.000	Livers	12.8%	B15	S	12.0%	11.2%	10.4%	9.6%	8.8%	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
0206.29	Other																								
020629.020	1 Check meat and head meat	50.0%	R4	SG1 **, S	39.0%	36.9%	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	2 Other																								
	(1) Internal organs	12.8%	B12*	S	6.4%	5.9%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free
020629.090	(2) Other	21.3%	B15	S	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
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%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
020630.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
020630 092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020650 099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	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	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%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0206 49	Other																								
	2 Other																								
020649 091	(1) Internal organs	8.5%	B7*		4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
020649 093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 xcn/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
020649 092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020649 099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S		2.0%	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02 07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen																								
	Of fowls of the species <i>Gallus domesticus</i>																								
020711 000	Not cut in pieces, fresh or chilled	11.9%	B5		9.9%	7.9%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020712 000	Not cut in pieces, frozen	11.9%	B10		10.8%	9.7%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020713	Cuts and offal, fresh or chilled																								
020713 100	1 Legs with bone in	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020713 200	2 Other	11.9%	B10		10.8%	9.7%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207 14	Cuts and offal, frozen																								
	2 Other																								
020714 210	(1) Legs with bone in	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020714 220	(2) Other	11.9%	B5		9.9%	7.9%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Of ducks																								
020744 000	Other, fresh or chilled	9.6%	B5		8.0%	6.4%	4.8%	3.2%	1.6%																
02.08	Other meat and edible meat offal, fresh, chilled or frozen																								
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																								
020840 011	- Of whales		X																						
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Meat of swine																								
0210.11	Hams, shoulders and cuts thereof, with bone in																								
021011010	<p>[1] Each kilogramme, in value for customs duty, must be multiplied by the specific duty applicable to the processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rates B plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02.</p> <p>Prices A: standard import prices for processed meat of swine specified by the sub-paragraph 1 of paragraph 4 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 16.02.</p> <p>Rates B: the rates specified in this subheading [2] according to the each divisions of each import terms provided in the Annex 1-3</p>	<p>Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6</p>	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
021011.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	4.3%	3.8%	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0210.12	Bellies (streaky) and cuts thereof																								
021012.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021012.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	4.3%	3.8%	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0210.19	Other																								
021019 010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard gate prices of processed meat by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021019 020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S											0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021020 000	Meat of bovine animals	161.50 yen/kg	R5	S	154.16 yen/kg	146.82 yen/kg	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg
	Other, including edible flours and meals of meat or meat offal																								
021092 000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																								
	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		X																						
	- Other	4.2%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0210.99	Other																								
	1 Of swine																								
021099 011	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021099 019	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S											0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021099 020	2 Of bovine animals	161.50 yen/kg	R5	S	154.16 yen/kg	146.82 yen/kg	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg
	Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates																								
03.01	Live fish																								
	Other live fish																								
0301.94	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																								
	2 Other																								
030194.220	- Pacific bluefin tunas ( <i>Thunnus orientalis</i> )	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	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0302.13	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )																								
030213.011	- Red salmon ( <i>Oncorhynchus nerka</i> )	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	Free	Free	Free	Free	Free
030213.012	- Silver salmon ( <i>Oncorhynchus kisutch</i> )	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	Free	Free
030213.019	- Other	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	Free	Free	Free	Free	Free
030219.000	Other	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	Free	Free
	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripes-bellied bonito ( <i>Euthynnus allettergaster</i> ), <i>Euthynnus allettergaster</i> (for <i>Euthynnus allettergaster</i> ) excluding edible fish offal of subheadings 0302.91 to 0302.99																								
030231.000	Albacore or longfinned tunas ( <i>Thunnus albacore</i> )	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	Free	Free
030234.000	Bigeye tunas ( <i>Thunnus obesus</i> )	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	Free	Free
0302.35	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																								
030235.010	- Atlantic bluefin tunas ( <i>Thunnus thynnus</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030235.020	- Pacific bluefin tunas ( <i>Thunnus orientalis</i> )	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	Free	Free
030236.000	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	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	Free	Free
030239.000	Other	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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pomfius</i> spp.), Pacific saury ( <i>Colidopsis saira</i> ), seals ( <i>Oncopeltus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphus gladius</i> ), kawakawa ( <i>Guthymus affinis</i> ), bonitos ( <i>Sarda</i> spp.), mackerels, sailfin mackerel ( <i>Scombrocentrus niger</i> ), cuttlefish, all other fish of subheadings 0302.91 to 0302.99																								
030241 000	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	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
030242 000	Anchovies ( <i>Engraulis</i> spp.)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
0302 43	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )																								
030243 100	1 Of <i>Sardinops</i> 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
030244 000	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030245 000	Jack and horse mackerel ( <i>Trachurus</i> spp.)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030247 000	Swordfish ( <i>Xiphus gladius</i> )	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	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0302.49	Other																								
030249.100	1 Pacific saury ( <i>Cololabis saira</i> ) and sards ( <i>Decapterus</i> spp.)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	2 Other																								
030249.210	- Sea-fishes ( <i>Scombriformes</i> 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030249.220	- Marlins ( <i>Istiophoridae</i> )	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	Free	Free
	Fish of the families <i>Bregmacrotidae</i> , <i>Eutectichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Merlucciidae</i> , <i>Merlucciidae</i> , <i>Merlucciidae</i> and <i>Merlucciidae</i> (including fish of the subheadings 0302.91 to 0302.99)																								
030251.000	Cod ( <i>Gadus morhua</i> ), <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	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
0302.54	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																								
030254.100	1 Of <i>Merluccius</i> spp.	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030255.000	Alaska Pollack ( <i>Theragra chalcogramma</i> )	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
0302.59	Other																								
030259.100	1 Tuna ( <i>Gadus</i> spp., <i>Theragra</i> spp.)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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 fish, excluding edible fish offal of subheadings 0302.91 to 0302.99																								
0302.89	Other																								
	1 Nishin ( <i>Clupea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Gomus</i> spp.) and red-eye round herring ( <i>Etrumeus</i> spp.)																								
030289.110	- Buri ( <i>Seriola</i> 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
030289.190	- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	3 Other																								
030289.299	- Other																								
	-- Spanish mackerel	3.5%	B10		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	Free	Free
	-- Samna ( <i>Gildasius</i> spp., other than <i>Gildasius sara</i> )	3.5%	B15		3.3%	3.1%	2.8%	2.6%	2.4%	2.2%	2.0%	1.8%	1.5%	1.3%	1.1%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free
	-- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																								
0302.91	Livers, roes and milt																								
	1 Hard roes of Nishin ( <i>Clupea</i> spp.) and Tara ( <i>Gadus</i> spp., <i>Thoragra</i> spp. and <i>Merluccius</i> spp.)																								
030291.020	- Hard roes of Tara ( <i>Gadus</i> spp., <i>Thoragra</i> spp. and <i>Merluccius</i> 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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
0302.99	Other																								
030299.910	2 Other (1) Nishin ( <i>Clupea</i> spp.), Tara ( <i>Gadus</i> spp.), <i>Theragra</i> spp. and ( <i>Gadus</i> spp.), Buri ( <i>Gerrhonotus</i> spp.), Saba ( <i>Nezumia</i> spp.), Iwashi ( <i>Erimacrus</i> spp.), <i>Sardinops</i> spp. and <i>Erimacrus</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Sanna ( <i>Cololabis</i> spp.)																								
	- Herring ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> ), Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), Buri ( <i>Gerrhonotus</i> spp.) and Sardines ( <i>Sardinops</i> 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
	- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030299.999	(2) Other																								
	- Other																								
	-- Atlantic bluefin tunas ( <i>Thunnus thynnus</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Red salmon ( <i>Oncorhynchus nerka</i> ), Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ) and Swordfish ( <i>Xiphias gladius</i> )	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	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	-- Salmonidae other than Atlantic salmon ( <i>Salmo salar</i> ), Danube salmon ( <i>Hucho hucho</i> ), Red salmon ( <i>Oncorhynchus nerka</i> ) and Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Tunas other than Atlantic bluefin tunas ( <i>Thunnus thynnus</i> ) and Yellowfin tunas ( <i>Thunnus albacares</i> ), Marlin ( <i>Istiophoridae</i> ) 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	Free	Free
	-- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.03	Fish, frozen, excluding fish filets 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 ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )																								
030312.010	- Silver salmon ( <i>Oncorhynchus kisutch</i> )	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	Free	Free
030312.090	- Other	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	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
030319 000	Other	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	Free	Free	Free	Free	Free
	Tunas (of the genus <i>Thunnus</i> ) skipjack or stripes-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding edible fish offal of subheadings 0303 91 to 0303 99																								
030341 000	Albacore or longfinned tunas ( <i>Thunnus albacunga</i> )	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	Free	Free	Free	Free	Free
030343 000	Skipjack or stripes-bellied bonito	3.5%	B3		2.6%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303 45	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																								
030345 020	- Pacific bluefin tunas ( <i>Thunnus orientalis</i> )	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	Free	Free
030346 000	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	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	Free	Free
030349 000	Other	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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Herings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pomfius</i> spp.), Pacific saury ( <i>Colidopsis saira</i> ), seals ( <i>Oncopeltus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphus gladius</i> ), kawakawa ( <i>Guthymus affinis</i> ), koutree ( <i>Sarda</i> spp.), mackerels, sailfin mackerel ( <i>Sargiporidae</i> ), and other fish, other than those of subheadings 0303.91 to 0303.99																								
0303.53	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )																								
030353.100	1 Of <i>Sardinops</i> spp.	10.0%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030354.000	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	7.0%	B15		6.6%	6.1%	5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free
030355.000	Jack and horse mackerel ( <i>Trachurus</i> spp.)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030357.000	Swordfish ( <i>Xiphus gladius</i> )	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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0303.59	Other																								
	1 Anchovies ( <i>Engraulis</i> spp.), Pacific saury ( <i>Cololabis saira</i> ) and scads ( <i>Decapterus</i> spp.)																								
030359.110	- Anchovies ( <i>Engraulis</i> 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
030359.120	- Pacific saury ( <i>Cololabis saira</i> )	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
030359.190	- Scads ( <i>Decapterus</i> spp.)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	2 Other																								
030359.910	- Seafrishes ( <i>Scorpaenomor</i> 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.930	- Marlin ( <i>Isiophoridae</i> )	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	Free	Free	Free	Free	Free
	Fish of the families <i>Bregmacero</i> idae, <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Merlucciidae</i> , <i>Monacidae</i> and <i>Paranopodidae</i> , excluding other fish of the subheadings 0303.91 to 0303.99																								
0303.66	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																								
030366.100	1 Ot <i>Merluccius</i> 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	Free	Free	Free	Free	Free
030367.000	Alaska Pollack ( <i>Theragra chalcogramma</i> )	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	Free	Free	Free	Free	Free
0303.69	Other																								
030369.100	1 Tara ( <i>Gadus</i> spp., <i>Theragra</i> 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	Free	Free	Free	Free	Free
	Other fish, excluding edible fish of the subheadings 0303.91 to 0303.99																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0303 89	Other																								
	1 Nishin ( <i>Chupea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.) and red-eye round herring ( <i>Erimenes</i> spp.)																								
030389 110	- Nishin ( <i>Chupea</i> 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	Free	Free	Free	Free	Free
030389 122	- Buri ( <i>Seriola</i> 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
030389 129	- Other	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
	3 Other																								
030389 299	- Other																								
	-- Samma ( <i>Cololabis</i> spp., other than <i>Cololabis saira</i> ) 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	Free	Free
	-- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																								
0303 99	Other																								
	2 Other																								
	(1) Nishin ( <i>Chupea</i> spp.), Tara ( <i>Gadus</i> spp.), <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Erimenes</i> spp.), <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma ( <i>Cololabis</i> spp.)																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
030399 911	- Nishin ( <i>Chupea</i> spp.) and Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)																								
	-- Nishin ( <i>Chupea</i> spp.) other than Herrings ( <i>Chupea harengus</i> , <i>Chupea pallasi</i> )	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
	-- Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp., <i>Merluccius</i> spp.) other than Cod ( <i>Gadus morhua</i> , <i>Gadus opac</i> , <i>Gadus macrocephalus</i> )	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	Free	Free	Free	Free	Free
	-- Other	6.0%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030399 912	- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	7.0%	B15		6.6%	6.1%	5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free
	- Other																								
030399 919	-- Sardines ( <i>Sardinops</i> spp.)	10.0%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Buri ( <i>Seriola</i> spp.), Sabu ( <i>Scomber</i> spp.), Iwashi ( <i>Grammas</i> spp., <i>Trigraulis</i> spp.) and Saima ( <i>Coladus</i> 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
	-- Aji ( <i>Trachurus</i> spp., <i>Decapternus</i> spp.)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	(2) Other																								
030399 999	- Other																								
	-- Salmonidae																								
	--- Red salmon ( <i>Oncorhynchus nerka</i> ), Atlantic salmon ( <i>Salmo salar</i> ), Danube salmon ( <i>Hucho hucho</i> ) and Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aglabontia</i> , <i>Oncorhynchus gibel</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Silver salmon ( <i>Oncorhynchus kisutch</i> )	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	Free	Free
	--- Other	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	Free	Free	Free	Free	Free
	-- Tunas																								
	--- Yellowfin tunas ( <i>Thunnus albacares</i> ), Bigeye tunas ( <i>Thunnus obesus</i> ) and Atlantic bluefin tunas ( <i>Thunnus thynnus</i> )	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Albacore or long-finned tunas ( <i>Thunnus alalunga</i> )	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	Free	Free	Free	Free	Free
	--- Other	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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	-- Other																								
	--- Skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	3.5%	B3		2.6%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Marlin ( <i>Isophoridae</i> )	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	Free	Free	Free	Free	Free
	--- Swordfish ( <i>Xiphus gladius</i> ) 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	Free	Free
	--- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																								
	Fresh or chilled fillets of other fish																								
0304.44	Fish of the families <i>Bregmaceridae</i> , <i>Euelichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>																								
030444.100	1 Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Merluccius</i> 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
0304.49	Other																								
030449.100	1 Nishin ( <i>Chupea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Ahi ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samui ( <i>Catalabis</i> 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 ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	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	Free	Free
030449.220	- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Other, fresh or chilled																								
0304.53	Fish of the families <i>Bregmacerontidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanomidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>																								
030453.100	1 Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Merluccius</i> 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
0304.59	Other																								
030459.100	1 Nishin ( <i>Chipea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Etrumeus</i> spp., <i>Sardinops</i> spp.) and <i>Engraulis</i> spp.), Ahi ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samui ( <i>Coladabis</i> 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																								
	- Other																								
030459.291	-- Bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	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	Free	Free
030459.292	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	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	Free	Free
	Frozen filets of fish of the families <i>Bregmacerontidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanomidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>																								
030471.000	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10.0%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.74	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																								
030474.100	1 Of <i>Merluccius</i> spp.	10.0%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030475.000	Alaska Pollack ( <i>Theragra chalcogramma</i> )	10.0%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
0304.79	Other																								
030479.100	1 Tuna ( <i>Gadus</i> spp., <i>Thaeragra</i> spp.)	10.0%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen fillets of other fish																								
030484.000	Swordfish ( <i>Xiphus gladius</i> )	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	Free	Free	Free	Free	Free
0304.87	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> )																								
	- Tunas (of the genus <i>Thunnus</i> )																								
030487.020	-- Bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030487.030	-- Southern blue fin tunas ( <i>Thunnus maccoyii</i> )	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	Free	Free
0304.89	Other																								
030489.100	1 Nishin ( <i>Chlopsa</i> spp.), Bari ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Eurameus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma ( <i>Cololabis</i> spp.)	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030489.210	- Marlin ( <i>Istiophoridae</i> )	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	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Other, frozen																								
0304.99	Other																								
	1 Nishin ( <i>Chupaa</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Engraulis</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Dactylopus</i> spp.) and Summa ( <i>Cololabis</i> spp.)																								
030499.120	- Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Engraulis</i> spp.), <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Dactylopus</i> spp.) and Summa ( <i>Cololabis</i> spp.)	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Other																								
030499.994	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	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	Free	Free
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; loaves, meals and pellets of fish, fit for human consumption																								
030510.000	Flour's, meals and pellets of fish, fit for human consumption	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
0305.20	Livers, roes and milt of fish, dried, smoked, salted or in brine																								
	3 Hard roes of Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Makaira</i> spp.) and Nishin roes on the tangles																								
030520.020	- Hard roes of Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Makaira</i> spp.)	7.5%	B8		6.7%	5.8%	5.0%	4.2%	3.3%	2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Fish fillets, dried, salted or in brine, but not smoked																								
0305.32	Fish of the families <i>Bregmaceridae</i> , <i>Euelichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolipidae</i>																								
030532.010	- Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Merluccius</i> spp.)	15.0%	B8		13.3%	11.7%	10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.39	Other																								
	2 Other																								
030539.210	- Nishiki ( <i>Chanos</i> spp.), Buri ( <i>Seriola</i> spp.), Solba ( <i>Scomber</i> spp.), Iwashi ( <i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Ahi ( <i>Trachurus</i> spp. and <i>Decapneus</i> spp.) and Samna ( <i>Cololabis</i> spp.)	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	Free	Free
	Dried fish, other than edible fish offal, whether or not salted but not smoked																								
030551.000	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.53	Fish of the families <i>Bregmaceridae</i> , <i>Euelichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolipidae</i> , other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0305 59	Other																								
	2 Other																								
030559 020	(1) Nishin ( <i>Clupea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Gomber</i> spp.) and red-eye round herring ( <i>Etrumeus</i> spp.)	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030559 090	(2) Other																								
	- Samna ( <i>Cololabis</i> spp., other than <i>Cololabis saira</i> )	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	10.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish, salted but not dried or smoked and fish in brine, other than edible fish of fish																								
030561 000	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030562 000	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030563 000	Anchovies ( <i>Engraulis</i> spp.)	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030564 000	Tilapia ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idella</i> ), <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Lepidosteus hoesei</i> , <i>Megalodon</i> spp.), eels ( <i>Anguilla</i> spp.), <i>Nototheniidae</i> ( <i>Glyptocephalus</i> ) and snappers ( <i>Channa</i> spp.)	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0305 69	Other																								
	2 Other																								
030569 091	- Nishin ( <i>Chiroa</i> spp.), Tara ( <i>Gadus</i> spp.), Terengas spp. and <i>Trachurus</i> spp.), Buri ( <i>Scomber</i> spp.), Sabhi ( <i>Sardinops</i> spp.), Bawshi ( <i>Etrumeus</i> spp.), <i>Sardinops</i> spp. and <i>Egeraulis</i> spp.) Aji ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Summa ( <i>Cololabis</i> spp.)	10.5%	B10	9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030569 099	- Other	10.5%	B10	9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish fins, heads, tails, maws and other edible fish offal																								
0305 71	Shark fins																								
030571 090	- Other	10.5%	B10	9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305 72	Fish heads, tails and maws																								
	2 Other																								
	(2) Dried																								
	B Other																								
	- Nishin ( <i>Chiroa</i> spp.), Tara ( <i>Gadus</i> spp.), Terengas spp. and <i>Trachurus</i> spp.), Buri ( <i>Scomber</i> spp.), Sabhi ( <i>Sardinops</i> spp.), Bawshi ( <i>Etrumeus</i> spp.), <i>Sardinops</i> spp. and <i>Egeraulis</i> spp.) Aji ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Summa ( <i>Cololabis</i> spp.)																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
030572.221	– Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.222	– Other (3) Salted or in brine	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
030572.321	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.322	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.323	- Anchovies ( <i>Engraulis</i> spp.)	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030572.324	– Nishin ( <i>Clupea</i> spp.), Tara ( <i>Gadus</i> spp.), Harengs spp. and Macrurus spp.), Buri ( <i>Sardinia</i> spp.), Saba ( <i>Scorpaenidae</i> spp.), Iwashi ( <i>Etmopterus</i> spp.) and <i>Sardinops</i> spp.), Aji ( <i>Trachurus</i> spp.) and <i>Decapentrus</i> spp. and Summa ( <i>Coelacanthus</i> spp.)	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.329	– Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0305 79	Other																								
	2 Other																								
	(2) Dried																								
	B Other																								
	- Nishin ( <i>Clupea</i> spp.), Tura ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samma ( <i>Coladus</i> spp.)																								
030579 221	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579 222	-- Other	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Salted or in brine																								
	B Other																								
030579 321	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579 322	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579 323	- Anchovies ( <i>Engraulis</i> spp.)	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	- Other																								
030579.324	-- Nishin ( <i>Clupea</i> spp.), Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scorpaenidae</i> spp.), Iwashi ( <i>Etrumeus</i> spp. and <i>Sardinops</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Dicentrarchus</i> spp.) and Samma ( <i>Codrus</i> spp.)	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.329	-- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption																								
	Live, fresh or chilled																								
0306.33	Crabs																								
030633.140	- Horseshair crabs	4.0%	B10		3.6%	3.5%	2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.07	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																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Oysters																								
0307 19	Other																								
	1 Smoked																								
030719 210	- Adductors of shellfish	6.7%	B8		6.0%	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
	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>																								
030721 000	Live, fresh or chilled	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
030722 000	Frozen	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
0307 29	Other																								
030729 500	1 Smoked	6.7%	B8		6.0%	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
030729 200	2 Other	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.)																								
0307 39	Other																								
	1 Smoked																								
030739 510	- Adductors of shellfish	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cuttle fish and squid																								
0307 42	Live, fresh or chilled																								
030742 090	- Other	5.0%	B10		4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307 43	Frozen																								
030743 020	- Neon flying squid ( <i>Onmyastrophes bartramii</i> )	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	Free	Free	Free	Free	Free
030743 030	- Japanese flying squid ( <i>Todarodes pacificus</i> ), jumbo flying squid ( <i>Dosidicus gigas</i> ), Japanese squid ( <i>Lololus</i> spp.), shortfin squid ( <i>Illex</i> spp.) and sparkling enope squid ( <i>Watasenia scintillans</i> )	5.0%	B10		4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
030743 090	- Other																								
	-- Cuttle fish ( <i>Rossia macrosoma</i> , <i>Sepioteuthis</i> spp.) and squid ( <i>Onnamastrephes</i> spp., <i>Loligo</i> spp., <i>Nautiloides</i> spp., <i>Nautiloides</i> spp.)	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	Free	Free	Free	Free	Free
	-- Other	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	Free	Free
	Other																								
0307 49																									
030749 500	1 Smoked	6.7%	B8		6.0%	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
030749 210	2 Other																								
	- Mungo lka																								
	-- Dried, salted or in brine	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749 290	-- Other	15.0%	B8		13.3%	11.7%	10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Cuttle fish ( <i>Rossia macrosoma</i> , <i>Sepioteuthis</i> spp.) and squid ( <i>Onnamastrephes</i> spp., <i>Loligo</i> spp., <i>Nautiloides</i> spp., <i>Sepioteuthis</i> spp.), dried, salted or in brine	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	15.0%	B8		13.3%	11.7%	10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307 71	Clams, coekles and ark shells (families <i>Arctidae</i> , <i>Arctidae</i> , <i>Cardidae</i> , <i>Donacidae</i> , <i>Hydrobia</i> , <i>Macridae</i> , <i>Mesodonta</i> , <i>Myidae</i> , <i>Scaphidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Trochidae</i> and <i>Veneridae</i> )																								
	Live, fresh or chilled																								
	1 Adductors of shellfish	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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	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%	1.3%	0.6%	Free	Free	Free	Free	Free	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%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771 390	- Other	7.0%	B13		6.5%	6.0%	5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free
0307 72	Frozen																								
030772 100	1 Adductors of shellfish	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
	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%	1.3%	0.6%	Free	Free	Free	Free	Free	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%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307 79	Other																								
	1 Smoked																								
	- Adductors of shellfish																								
030779 210	- Adductors of shellfish	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030779 310	(1) Adductors of shellfish	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
030779 339	- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Abalone ( <i>Haliotis</i> spp.) and stromboid conchs ( <i>Strombus</i> spp.)																								
030781 000	Live, fresh or chilled abalone ( <i>Haliotis</i> spp.)	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030782 000	Live, fresh or chilled stromboid conchs ( <i>Strombus</i> spp.)																								
	- Adductors of shellfish																								
	- Other	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
		7.0%	B13		6.5%	6.0%	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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
030784.000	Frozen stromboid conchs ( <i>Strombus</i> 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%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	7.0%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other abalone ( <i>Haliotis</i> spp.)																								
0307.87	2 Other	10.5%	B10		9.5%	8.6%	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 ( <i>Strombus</i> spp.)																								
030788.100	1 Smoked																								
	- Adductors of shellfish	6.7%	B8		6.0%	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	6.7%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other	10.5%	B10		9.5%	8.6%	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
030788.900	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%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Scallops ( <i>Pectinidae</i> )	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Fresh water clam	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.099	-- Other	7.0%	B13		6.5%	6.0%	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	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
	- Other																								
	-- Scallops ( <i>Pectinidae</i> )																								
		7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
0307 99	Other																								
	1 Smoked																								
030799 220	- Scallops ( <i>Pectinidae</i> ) and adductors of shellfish	6.7%	B8		6.0%	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
	2 Other																								
030799 330	- Adductors of shellfish	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030799 320	-- Scallops ( <i>Pectinidae</i> )	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799 399	-- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03 08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; other molluscs and pelecypods of marine molluscs other than crustaceans and molluscs, fit for human consumption																								
	Sea urchins ( <i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i> )																								
030822 000	Frozen	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0308 90	Other																								
	2 Fresh, chilled or frozen																								
	- Frozen																								
030890 291	-- Sea urchins	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
030890 299	-- Other																								
	--- Jellyfish other than <i>Rhopilema</i> 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%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
030890 420	(2) Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																								
04 01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter																								
0401 10	Of a fat content, by weight, not exceeding 1%																								
	1 Sterilised, frozen or treated appropriate to preserve																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
040110.110	<p>- Concerning milk and cream in this subheading 1. 0401.20-1, 0401.40-1 and 0401.50-1-(1), (2), buttermilk etc. in 0403.10-1 and 0403.90-1-(1)-(2), (2)-(2) and (3)-(2), products consisting of natural milk constituents in 0404.90-1-(1)-(1), (2), (2)-(1), (2), (3)-(1), (2), edible preparations containing cocoa in 1806.20-1-(1), 1806.90-2-(1)-A, edible preparations in 1901.10-1-(1), (2), 1901.20-1-(1)-A, B and 1901.90-1-(1)-A, B, preparations with a basis of coffee etc. in 2101.12-2-(1)-A, B and 2101.20-2-(1)-A, B, edible preparations in 2106.10-1 and 2106.90-1-(1), (2), for the quantity which limits a tariff quota, which is stipulated for a tariff quota, 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</p> <p>Note: The tariff quota shall be calculated on the basis of 133,940 ton, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of other milk products" in this heading, headings 0103, 04.04, 18.06, 19.01, 21.01 and 21.06</p>	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%	12.5%



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
040110.190	- Other		X	S																					
040110.200	2 Other	21.3%	B10		19.4%	17.4%	15.8%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%																								
	1 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%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040120.190	- Other		X	S																					
040120.200	2 Other	21.3%	R7	S	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%																								
	1 Sterilised, frozen or preserved																								
040140.110	- For "the Pooled Quota of other milk products"	25.0%	R6		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%
040140.190	- Other		X	S																					
040140.200	2 Other	21.3%	R8	S	20.4%	19.5%	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%
0401.50	Of a fat content, by weight, exceeding 10%																								
	1 Sterilised, frozen or preserved; other cream of a fat content, by weight, of 13% or more (other than sterilised, frozen or preserved)																								
	(1) Of a fat content, by weight, not exceeding 45%																								
040150.111	- For "the Pooled Quota of other milk products"	25.0%	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%
040150.119	- Other		X	S																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(2) Other																								
040150.121	- 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%
040150.129	- Other		X	S																					
040150.200	2 Other	21.3%	R8	S	20.4%	19.5%	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter																								
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%																								
	1 Containing added sugar																								
040210.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	[2] Other																								
040210.121	- Concerning milk and cream in powder, granules or other solid forms in this subheading 1-[2], 2-(1)-(2), (2)-(2), 0402.21-2-(1), (2)-(2) and 0402.29-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import.  Note: The tariff quota shall be calculated on the basis of 74973 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder other than for school lunch etc." in this heading		Xq1																						
040210.129	- Other	29.8% + 396 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	2 Other																								
	(1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, upper secondary education schools, having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order. Pupils attending day care centers as stipulated by paragraph 9, 10 or 12 of Article 6-3 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as "For school lunch etc." in this heading, and for the manufacture of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this heading																								
	[1] For School lunch etc.																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
040210.211	<p>- Concerning milk and cream in powder, granules or other solid forms for school lunch etc. in this subheading 2-(1)-(1), and 0402.21-2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 7,264 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder for school lunch etc." in this heading</p>			Xql																					

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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%.																								
0402.21	Not containing added sugar or other sweetening matter																								
	1 Of a fat content, by weight, exceeding 5%																								
	(1) Of a fat content, by weight, not exceeding 30%																								
040221.111	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1985) enacted by the Imperial Diet of the Ministry of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						
040221.119	- Other																								
	- Intended for use as materials for chocolate	25.5% + 612 yen/kg	TRQ	TRQ-24, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other	25.5% + 612 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	(2) Other																								
040221.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries stipulated by paragraph 2 thereof		Xql																						
040221.129	- Other																								
	-- Intended for use as materials for chocolate	25.5% + 1,023 yen/kg	TRQ	TRQ-24, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.5% + 1,023 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
	(1) For school lunch etc. and for feeding purposes																								
	- For school lunch etc.																								
040221.211	-- For "the Pooled Quota of skimmed milk powder for school lunch etc."		Xql																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
040221.212	-- Other	425 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- For feeding purposes																								
040221.216	-- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																						
040221.217	-- Other	425 yen/kg	R10	S	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10
	(2) Other																								
040221.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	[2] Other																								
040221.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																						
040221.229	- Other	21.3% + 423 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
0402.29	Other																								
	1 Of a fat content, by weight, exceeding 5%																								
	(1) Of a fat content, by weight, not exceeding 30%																								
040229.111	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						
040229.119	- Other	25.5% + 602 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	(2) Other																								
040229 121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xql																						
040229 129	- Other	25.5% + 1,023 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
040229 211	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xql																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	[2] Other																								
040229 220	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																						
040229 291	- Other	29.8% + 425 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Other																								
0402 91	Not containing added sugar or other sweetening matter																								
	1 Of a fat content, by weight, exceeding 7.5%																								
040291 110	(1) Whipped cream in pressurised containers	25.5%	B5**		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																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
040291.121	- Concerning milk and cream in this subheading 1-(2) and 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of 1,500 ton, in consideration of the imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading		Xq1																						
040291.129	- Other	25.5% + 509 yen/kg	TRQ	TRQ-21, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
040291.210	- For "the Pooled Quota"		Xq1																						
040291.290	- Other	21.3% + 254 yen/kg	TRQ	TRQ-21, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
0402 99	Other																								
	1 Of a fat content, by weight, exceeding 8%																								
040299 110	(1) Whipped cream in pressurised containers	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 Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries stipulated by paragraph 2 thereof		Xq1																						
040299 129	- Other	25.5% + 509 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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 the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
040299 290	- Other	25.5% + 254 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa																								
0403.10	Yogurt																								
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavouring, fruits or nuts (excluding frozen yogurt)																								
	- For "the Pooled Quota of other milk products"																								
040310.110	-- Containing added sugar	35.0%	R6		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%
040310.120	-- Other	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%
040310.190	- Other		X	S																					
	2 Other																								
	(1) Frozen yogurt																								
040310.211	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg	26.3%	B10	S	23.9%	21.5%	19.1%	16.7%	14.3%	12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040310.219	- Other	29.8%	B10		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
040310.220	(2) Other	21.3%	B10	S	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	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0403 90	Other																								
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavouring, fruits or nuts																								
	(1) Of a fat content, by weight, not exceeding 1.5%																								
	[1] Buttermilk powder and other products in solid forms																								
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producers Compensation Treaty signed in Tokyo on 11.2. of 1963) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040390.111	-- Containing added sugar		Xql																						
040390.112	-- Other		Xql																						
040390.113	- Other	29.8% + 396 yen/kg	TRQ	TRQ-23, S																					
	[2] Other																								
	- For "the Pooled Quota of other milk products"																								
040390.116	-- Containing added sugar	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%
040390.117	- Other	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%
040390.118	- Other		X	S																					



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 2.6%																								
	[1] Buttermilk, powder and other products in solid forms																								
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040390.121	-- Containing added sugar		Xq1																						
040390.122	-- Other		Xq1																						
040390.123	- Other	29.8% + 582 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	[2] Other																								
	- For "the Pooled Quota of other milk products"																								
040390.126	-- Containing added sugar	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%
040390.127	-- Other	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%
040390.128	- Other		X	S																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(3) Of a fat content, by weight, exceeding 26%.																								
	[1] Buttermilk powder and other products in solid forms																								
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040390.131	- Containing added sugar		Xq1																						
040390.132	- Other		Xq1																						
040390.133	- Other	29.8% + 1,023 yen/kg	TRQ	TRQ-23, S																					
	[2] Other																								
	- For "the Pooled Quota of other milk products"																								
040390.136	- Containing added sugar	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%
040390.137	- Other	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%
040390.138	- Other		X	S																					
040390.200	2 Other	21.3%	R5	S	20.3%	19.4%	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included																								
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter																								
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																								
	(1) Of a fat content, by weight, not exceeding 5%																								
	[1] Imported by the Agriculture and Livestock Industries Corporation, the quantity of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040410.111	- Containing added sugar		Xq1																						
040410.119	- Other		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	[2] Other																								
	[1] Mineral concentrated whey																								
	- Concerning mineral concentrated whey, this subheading is defined by the subheading 10(2)(1) and 10(2)(2)(i) for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by the relevant regulations which are effective at the time of import.  Note: The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective domestic demand in the domestic market (April to March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of mineral concentrated whey."																								
040410.121	-- Containing added sugar		Xql																						
040410.122	-- Other		Xql																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
040410.129	- Other																								
	-- Tariff Rate Quota for the European Union																								
	--- Containing added sugar	29.8% + 425 yen/kg	TRQ	TRQ-22, S																					
	--- Other	29.8% + 425 yen/kg	TRQ	TRQ-22, S																					
	-- Other																								
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% (Whey Powder)																								
	--- Containing added sugar	29.8% + 425 yen/kg	R11	SG4** , S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	--- Other	29.8% + 425 yen/kg	R12	SG4** , S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	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 25% but less than 45% (Whey Protein Concentrate, hereinafter referred to as "WPC")																								
	--- Containing added sugar	29.8% + 425 yen/kg	R11	SG4* , S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	--- Other	29.8% + 425 yen/kg	R12	SG4* , S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																								
	--- Containing added sugar	29 8% + 42 <sup>5</sup> yen/kg	B5*****	S	35 0% + 40 yen/kg	28 0% + 32 yen/kg	21 0% + 24 yen/kg	14 0% + 16 yen/kg	7 0% + 8 yen/kg																
	--- Other	29 8% + 42 <sup>5</sup> yen/kg	B5*****	S	25 0% + 40 yen/kg	20 0% + 32 yen/kg	15 0% + 24 yen/kg	10 0% + 16 yen/kg	5 0% + 8 yen/kg																
	(ii) Other																								
	1 Containing added sugar																								
040410.131	- Concerning whey and modified whey, other than mineral concentrated whey, used for the manufacture of mixed feeds as may be prescribed by a cabinet order, in this subheading 1-(1)-(2)-(ii)-1, 2 and (2)-(2)-(ii)-1, 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import		Xq1																						

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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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)	29.8% + 425 yen/kg	R11	SG4** S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8% + 425 yen/kg	R11	SG4* S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 425 yen/kg	B5*****	S	35.0% + 40 yen/kg	28.0% + 32 yen/kg	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
040410.141	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for the Pooled Quota of wine etc. for feeding purposes		Xq1																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
040410.142	- Concerning whey and products consisting of natural milk constitution, used for the manufacture of prepared milk powder for babies and infants, in this subheading 1-(1)-[2]-[ii]-2 and (2)-[2]-[vi]-2 and subheading 0404.90-(1)-(1)-[2]-[2] and (3)-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																								
			Xql																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Note: The tariff quota shall be calculated on the basis of 25,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March). international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants" in this subheading and subheading 0404.90																								
040410.149	- Other																								
	-- Tariff Rate Quota for the European Union																								
	--- Whey (prepared whey for infant formula)	29.8% + 425 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Whey (whey permeate)	29.8% + 425 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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																								
	--- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	29.8% + 425 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
	---- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey powder)	29.8% + 425 yen/kg	R12	SG4**, S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	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 25%, but less than 45% (WPC)	29.8% + 425 yen/kg	R12	SG4*, S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	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%	29.8% + 425 yen/kg	BS****	S	25.0% + 40 yen/kg	20.0% + 32 yen/kg	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	(2) Other																								
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) of Imported whey concentrate, Mineral concentrates, Fishery and Fisheries by means stipulated by paragraph 2 thereof																								
040410.151	- Containing added sugar		Xq1																						
040410.159	- Other		Xq1																						
	[2] Other																								
	[i] Mineral concentrated whey																								
	- For "the Pooled Quota of mineral concentrated whey"																								
040410.161	-- Containing added sugar		Xq1																						
040410.162	-- Other		Xq1																						
040410.169	- Other																								
	-- Tariff Rate Quota for the European Union																								
	--- Containing added sugar	29.8% + 687 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	29.8% + 687 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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 yen/kg	R11	SG4** S	35 0% + 40 yen/kg	32 6% + 37 20 yen/kg	30 1% + 34 40 yen/kg	27 7% + 31 60 yen/kg	25 7% + 28 80 yen/kg	22 8% + 26 yen/kg	20 3% + 23 20 yen/kg	17 9% + 20 40 yen/kg	15 4% + 17 60 yen/kg	13 0% + 14 80 yen/kg	10 5% + 12 yen/kg	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	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	23 3% + 37 20 yen/kg	21 5% + 34 40 yen/kg	19 8% + 31 60 yen/kg	18 0% + 28 80 yen/kg	16 3% + 26 yen/kg	14 5% + 23 20 yen/kg	12 8% + 20 40 yen/kg	11 0% + 17 60 yen/kg	9 3% + 14 80 yen/kg	7 5% + 12 yen/kg	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 25% but less than 45% (WPC)																								
	---- Containing added sugar	29 8% + 687 yen/kg	R11	SG4* S	35 0% + 40 yen/kg	32 6% + 37 20 yen/kg	30 1% + 34 40 yen/kg	27 7% + 31 60 yen/kg	25 2% + 28 80 yen/kg	22 8% + 26 yen/kg	20 3% + 23 20 yen/kg	17 9% + 20 40 yen/kg	15 4% + 17 60 yen/kg	13 0% + 14 80 yen/kg	10 5% + 12 yen/kg	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	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	23 3% + 37 20 yen/kg	21 5% + 34 40 yen/kg	19 8% + 31 60 yen/kg	18 0% + 28 80 yen/kg	16 3% + 26 yen/kg	14 5% + 23 20 yen/kg	12 8% + 20 40 yen/kg	11 0% + 17 60 yen/kg	9 3% + 14 80 yen/kg	7 5% + 12 yen/kg	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	28 0% + 32 yen/kg	21 0% + 24 yen/kg	14 0% + 16 yen/kg	7 0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other	29 8% + 687 yen/kg	B5*****	S	25 0% + 40 yen/kg	20 0% + 32 yen/kg	15 0% + 24 yen/kg	10 0% + 16 yen/kg	5 0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	[ii] Other																								
	1 Containing added sugar																								
040410.171	- For the manufacture of mixed feeds with the addition of whey powder which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"		Xq1																						
040410.179	- Other																								
	-- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	29.8% + 687 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
	--- Of a milk protein content, by weight, calculated on a dry basis, less than 25% (Whey Powder)	29.8% + 687 yen/kg	R11	SG24** , S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8% + 687 yen/kg	R11	SG4*, S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 687 yen/kg	BS*****	S	35.0% + 40 yen/kg	28.0% + 32 yen/kg	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2. Other																								
040410.181	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import for "the Pooled Quota of whey etc. for feeding purposes"		Xql																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
040410.182	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		Xql																						
040410.189	- Other	29.8% + 687 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								
	--- For the manufacture of mixed feeds containing added colouring matter which is recognised as blue at the time of import	29.8% + 687 yen/kg	A	S																					
	--- Other																								
	---- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey powder)	29.8% + 687 yen/kg	R12	SG4** S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	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 25% but less than 45% (WPC)	29.8% + 687 yen/kg	R12	SG4* S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	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



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 687 yen/kg	B5****	S	25.0% + 40 yen/kg	20.0% + 32 yen/kg	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040410.200	2 Other	21.3%	B10	S	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	Free	Free	Free	Free	Free
0404.90	Other																								
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																								
	(1) Of a fat content, by weight, not exceeding 1.5%																								
	[1] Containing added sugar																								
040490.111	- 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%
040490.112	- Other		X	S																					
	[2] Other																								
040490.116	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		Xq1																						
040490.117	- For "the Pooled Quota of other milk products"	25.0%	R6		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%
040490.118	- Other	29.8% + 400 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	(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		X	S																					
	[2] Other																								
040490.126	- For the manufacture of prepared milk products intended for 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																					
	(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		X	S																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	[2] Other																								
040490.136	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		Xq1																						
040490.137	- 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%
040490.138	- Other	29.8% + 1,023 yen/kg	TRQ	TRQ,2,2, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040490.200	2 Other	21.3%	R6	S	19.5%	17.8%	16.0%	14.2%	12.4%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
04.05	Butter and other fats and oils derived from milk; dairy spreads																								
0405.10	Butter																								
	1 Of a fat content, by weight, not exceeding 85%																								
040510.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	[2] Other																								
040510.121	- Concerning butter and other fats and oils delivered from milk in this subheading 1-[2], 2-[2] and subheading 0405.90-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import.  Note: The tariff quota shall be calculated on the basis of 581 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading		Xq1																						
040510.129	- Other	29.8% + 985 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	2 Other																								
040510.210	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xql																						
	[2] Other																								
040510.221	- For "the Pooled Quota"		Xql																						
040510.229	- Other	29.8% + 1,159 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
0405.20	Dairy spreads																								
040520.010	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xql																						
040520.090	- Other	29.8% + 985 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
0405 90	Other																								
	1 Of a fat content, by weight, not exceeding 85%																								
040590 110	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						
040590 190	- Other	29.8% + 985 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	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 Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	[2] Other																								
040590.221	- For "the Pooled Quota"		Xq1																						
040590.229	- Other	29.8% + 1,159 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
04.06	Cheese and curd																								
0406.10	Fresh (unripened or uncurd) cheese, including whey cheese, and curd																								
040610.020	- A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg																								
	- Other	22.4%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040610.010	-- Intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30) for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated within the limits of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota")																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
040610.090	-- Other																								
	--- Cream Cheese which is a soft, spreadable, unpermed and rindless cheese, containing milk fat in dry matter more than the minimum content, moisture on fat free basis 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-2.5, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	---- Other	29.8%	TRQ	TRQ-2.5, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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-2.5, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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%	9.9%	8.2%	6.6%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
040630.000	Processed cheese, not grated or powdered	40.0%	TRQ	TRQ-2.5, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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 <i>Penicillium roqueforti</i>																								
040640.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																						
040640.090	- Other	29.8%	TRQ	TRQ-2.5, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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 cheese, for "the Pooled Quota"		Xq2																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
040690 090	- Other																								
	-- Soft cheese containing moisture on a fat-free basis exceeding the level as described for soft designation as defined in Section 7.1.1 of Codex General Standard for Cheese (CODEX STANDARD 283:1978)	29.8%	TRQ	TRQ-2.5, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	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
04.07	Birds' eggs, in shell, fresh, preserved or cooked																								
	Other fresh eggs																								
040721 000	Of fowls of the species <i>Gallus domesticus</i>	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040729 000	Other	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
0407 90	Other																								
040790 100	1 Frozen	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040790 200	2 Other	21.3%	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	Free	Free	Free	Free	Free
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter																								
	Egg yolks																								
040811 000	Dried	18.8%	B5		15.7%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040819 000	Other	20.0% or 48 yen/kg, whichever is the greater	B5		16.7% or 40 yen/kg, whichever is the greater	13.3% or 32 yen/kg, whichever is the greater	10.0% or 24 yen/kg, whichever is the greater	6.7% or 16 yen/kg, whichever is the greater	3.3% or 8 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	B5		17.8% or 45.50 yen/kg, whichever is the greater	14.2% or 34 yen/kg, whichever is the greater	10.7% or 25.50 yen/kg, whichever is the greater	7.1% or 17 yen/kg, whichever is the greater	3.6% or 8.50 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.09																									
040900.000	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																									
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																								
0507.90	Other																								
050790.090	- Other		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	SECTION II VEGETABLE PRODUCTS																								
	Chapter 7 Edible vegetables and certain roots and tubers																								
07.03	Onions, shallots, garlic, leeks and other alliumaceous vegetables, fresh or chilled																								
0703.10	Onions and shallots																								
	1 Onions																								
070310.011	- Not more than 67 yen/kg in value for customs duty	8.5%	B5		7.1% or (73.70 yen - the value for customs duty) × 5/6 /kg, whichever is the less	5.7% or (73.70 yen - the value for customs duty) × 4/6 /kg, whichever is the less	4.3% or (73.70 yen - the value for customs duty) × 3/6 /kg, whichever is the less	2.8% or (73.70 yen - the value for customs duty) × 2/6 /kg, whichever is the less	1.4% or (73.70 yen - the value for customs duty) × 1/6 /kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070310.012	- More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty -- Shiitake mushrooms	8.5% or (73.70 yen - the value for customs duty)/kg, whichever is the less	B5		7.1% or (73.70 yen - the value for customs duty) × 5/6 /kg, whichever is the less	5.7% or (73.70 yen - the value for customs duty) × 4/6 /kg, whichever is the less	4.3% or (73.70 yen - the value for customs duty) × 3/6 /kg, whichever is the less	2.8% or (73.70 yen - the value for customs duty) × 2/6 /kg, whichever is the less	1.4% or (73.70 yen - the value for customs duty) × 1/6 /kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.09	Other vegetables, fresh or chilled																								
	Mushrooms and truffles																								
0709.59	Other																								
	- Other																								
070959.020	-- Shiitake mushrooms	4.3%	R13		3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
	Other																								
0709.99	Other																								
070999.100	1 Sweet corn	6.0%	B3		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen																								
071010.000	Potatoes	8.5%	B5		7.1%	5.7%	4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Leguminous vegetables, shelled or unshelled																								
0710.29	Other																								
071029.010	- Green soya beans	6.0%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071030.000	Spinach, New Zealand spinach and ornache spinach (garden spinach)	6.0%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.80	Other vegetables																								
071080.020	1 Burdock	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
	2 Other																								
071080.010	- Broccoli	6.0%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.90	Mixtures of vegetables																								
071090.100	1 Chiefly consisting of sweet corn	10.6%	B5		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
071.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																								
0711.90	Other vegetables; mixtures of vegetables																								
	2 Other																								
071190.093	(1) Burdock	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
	(2) Other																								
071190.092	- Lotus roots	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared																								
071220 000	Onions	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mushrooms, wood ears ( <i>Arctiaria</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles																								
0712 39	Other																								
071239 010	- Shiitake mushrooms	12.8%	R14		9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%
0712 90	Other vegetables; mixtures of vegetables																								
	2 Other																								
071290 050	- Potatoes whether or not cut or sliced but not further prepared	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713	Dried leguminous vegetables, shelled, whether or not skinned or split																								
0713 10	Peas ( <i>Pisum sativum</i> )																								
	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	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)																								
0713 32	Small red ( <i>Adzuki</i> ) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )																								
071332 090	- Other		X																						
0713 33	Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )																								
	2 Other																								
	(2) Other																								
071333 229	- Other		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
0713.34	Bambara beans ( <i>Vigna subterranea</i> or <i>Vandecia subterranea</i> )																								
	2 Other																								
	(2) Other																								
071334.299	- Other		X																						
0713.35	Cow peas ( <i>Vigna unguiculata</i> )																								
	2 Other																								
	(2) Other																								
071335.299	- Other		X																						
0713.39	Other																								
	2 Other																								
	(2) Other																								
	- Other																								
071339.222	-- Pegin beans ( <i>Phaseolus calcaratus</i> )		X																						
071339.227	-- Other		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
0713.50	Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )																								
	2 Other																								
	(2) Other																								
071350.221	- Concerning peas in this subheading 2-(2), small red (azuki) beans in 0713.32, kidney beans in 0713.33-2-(2), bambara beans in 0713.34-2-(2), cow peas in 0713.35-2-(2), other beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.) in 0713.39-2-(2), broad beans in 0713.50-2-(2), pigeon peas in 0713.60-2-(2) and other dried leguminous vegetables in 0713.90-2-(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import.  Note: The tariff quota shall be calculated on the basis of 120,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading	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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
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 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.60	Pigeon peas ( <i>Cajanus cajan</i> )																								
	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%	1.8%	0.9%	Free	Free	Free	Free	Free	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 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.90	Other																								
	2 Other																								
	(2) Other																								
071390.221	- For "the Pooled Quota"	10.0%	B10		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
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 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714	Manioc, arrowroot, salsip, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, sago pith																								
0714.10	Manioc (cassava)																								
	2 Other																								
	(1) Pellets of Flour or meal																								
071410.190	- Other	15.0%	R5		14.3%	13.6%	13.0%	12.3%	11.6%	10.9%	10.2%	9.5%	8.9%	8.2%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
0714.20	Sweet potatoes																								
071420.100	1 Frozen	12.0%	B5		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
071430.200	2 Other	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0714.30	Yams ( <i>Dioscorea</i> spp.)																								
071430.100	1 Frozen	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
0714.40	Taro ( <i>Colocasia</i> 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%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.50	Yautia ( <i>Xanthosoma</i> spp.)																								
071450.100	1 Frozen	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
0714.90	Other																								
071490.100	1 Frozen	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
Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons																									
08.02	Other nuts, fresh or dried, whether or not shelled or peeled																								
	Chestnuts ( <i>Castanea</i> 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%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080242.000	Shelled	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080270.000	Kola nuts ( <i>Cola</i> spp.)	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
0802.90	Other																								
080290.900	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	Free	Free
08.03	Bananas, including plantains, fresh or dried																								
0803.10	Plantains																								
	1 Fresh																								
080310.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		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	Free	Free
080310.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
0803.90	Other																								
	1 Fresh																								
080390.100	(1) If imported during the period from 1st April to 30th September	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	Free	Free
080390.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried																								
0804.20	Figs																								
080420.010	- Fresh	6.0%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080420.090	- Dried	6.0%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0804.30	Pineapples																								
080430.010	1 Fresh	17.0%	B10		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	Free	Free
08.05	Citrus fruit, fresh or dried																								
0805.10	Oranges																								
080510.000	1 If imported during the period from 1st June to 30th November	16.0%	B5		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080510.000	2 If imported during the period from 1st December to 31st May																								
	- If imported during the period from 1st December to 31st March	32.0%	B7**	SG5	25.6%	25.6%	25.6%	20.5%	15.4%	10.2%	5.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- If imported during the period from 1st April to 31st May	32.0%	B5		26.7%	21.3%	16.0%	10.7%	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																								
080521.000	Mandarins (including tangerines and satsumas)	17.0%	B5		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
080522.000	Clementines	17.0%	B5		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
080529.000	Other	17.0%	B5		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
080540.000	Grapefruit, including pomelos	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.90	Other																								
080590.090	2 Other	17.0%	B10		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	Free	Free
08.08	Apples, pears and quinces, fresh																								
080810.000	Apples	17.0%	B1(0****		12.8%	11.5%	10.2%	9.0%	7.7%	6.4%	5.1%	3.8%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																								
	Cherries																								
080921.000	Sour cherries ( <i>Prunus cerasus</i> )	8.5%	B5**		4.3%	3.4%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080929.000	Other	8.5%	B5**		4.3%	3.4%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter																								
0811.90	Other																								
	1 Containing added sugar																								
081190.110	(1) Pineapples	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081190.140	(3) Sour cherries ( <i>Prunus cerasus</i> )	13.8%	B5		11.5%	9.2%	6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
081190.210	(1) Pineapples	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
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 200	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	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	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	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	Free	Free	Free	Free	Free
	3 Grapefruit, including pomelos																								
081290 300	(1) If imported during the period from 1st June to 30th November	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290 300	(2) If imported during the period from 1st December to 31st May	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4 Other																								
081290.430	(2) Chestnuts ( <i>Castanea</i> spp.)	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%											
	(3) Other																								
081290.440	- Mandarins (including tangierines and satsumas); clementines, wilkings and similar citrus hybrids	17.0%	B5		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
081290.490	- 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	Free	Free
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter																								
081310.000	Apricots	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081330.000	Apples	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0813.40	Other fruit																								
	2 Other																								
081340.022	- Persimmons, dried	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 9 Coffee, tea, maté and spices																								
09.02	Tea, whether or not flavoured																								
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	B5		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
0902.20	Other green tea (not fermented)																								
090220.200	2 Other	17.0%	B5		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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg																								
090230.010	- Black tea	12.0%	B5		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
090230.090	- Other	17.0%	B5		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
0902.40	Other black tea (fermented) and other partly fermented tea																								
	2 Other																								
090240.220	(2) Other	17.0%	B5		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
09.03																									
090300.000	Maïé	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
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	1 Curry	7.2%	B5		6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 10 Cereals																								
10.01	Wheat and meslin																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Durum wheat																								
1001 11	Seed																								
100111010	- Imported by Japanese Government according to Article 42 of the Law of Special Measures Concerning Trade in Agricultural Products (Law No. 113 of 1994), wheat and wheat straw imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
100111.090	- Other		X	The originating goods classified under this tariff line belong to the subheading 1001.11, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100111.010.																					



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1001 19	Other																								
100119 010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 41 of the Law or approved by the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
100119.090	- Other		X	The originating goods classified under this tariff line belong to the subheading 1001.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100119.010.																					



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
100191 019	-- Other																								
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement																								
	--- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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																								
100191.091	-- Meslin		X	The originating goods classified under this tariff line belong to the subheading 1001.91, in which Japan which is a relevant tariff commitment on the originating goods classified under the tariff line 100191.011.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
100191 099	-- Other			The originating goods classified under this tariff line belong to the subheading 1001 91, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100191 019.																					
			X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1001 99	Other - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 41 of the Law or approved by the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
100199 011	-- Meslin																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xql																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	--- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								
100199 016	--- For feeding purposes		Xq1																						
100199 019	--- Other																								
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	--- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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																								
100199 091	-- Meslin		X	The originating goods classified under this tariff line belong to the subheading 100199, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100199 011.																					
	-- Other																								
100199 096	--- For feeding purposes																								
	--- Intended for use as materials for fodder and feed under the supervision of the customs administration	55 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
100199 099	--- Other			The originating goods classified under this tariff line belong to the subheading 1001 99, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100199 019.																					
			X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
10.03	Barley																								
1003.10	Seed																								
100310.010	- Imported by Japanese Government according to Article 42 of the Law for Substitution of Supplies of Goods of Domestic Production (Law No. 113 of 1984) and intended to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-9	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
100310.090	- Other			The originating goods classified under this tariff line belong to the subheading 1003.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100310.010.																					
			X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1003.90	Other																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certificate of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
100390.011	-- For feeding purposes		Xq1																						
100390.019	-- Other																								
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	--- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-9	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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																								
100390.091	-- For feeding purposes																								
	--- Intended for use as materials for fodder and feed under the supervision of the customs administration	39 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other		X																						
100390.099	-- Other			The originating goods classified under this tariff line belong to the subheading 1003.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100390.019.																					
			X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
10.05	Maize (corn)																								
1005 90	Other																								
	2 Other																								
	- Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)																								
	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																								
100590 091	--- Intended for use in the manufacture of corn starch		Xq2																						
100590 095	--- For feeding purposes, stipulated by a cabinet order		Xq2																						
100590 092	--- Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		Xq2																						
100590 099	-- Other		X	S																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
10.06	Rice																								
100610	Rice in the husk (paddy or rough)																								
10061010	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply of Rice of 1947 (Law No. 113 of 1947) and sold to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xq1																						
10061090	- Other		X																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1006 20	Husked (brown) rice																								
100620 010	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order, and other rice and other provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xq1																						
100620 090	- Other		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1006 30	Semi-milled or wholly milled rice, whether or not polished or glazed																								
100630 010	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported by Ministry of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xq1																						
100630 090	- Other		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1006.40	Broken rice																								
100640.010	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to paragraph 1 of the cabinet order provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xq1																						
100640.090	- Other		X																						
10.08	Buckwheat, millet and canary seeds; other cereals																								
1008.10	Buckwheat																								
100810.090	2 Other	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1008 60	Triticale																								
100860 210	2 Other - Imported by Japanese Government according to Article 42 of the Law of Special Importation and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law -- For the tariff rate quota in Japan's Schedule to the WTO Agreement Xq1 -- Other																								
		Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
100860.290	- Other			The originating goods classified under this tariff line belong to the subheading 1008.60, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100860.210.																					
			X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Chapter 11 Products of the milling industry, malt; starches; inulin; wheat gluten																								
11.01																									
1101.00	Wheat or meslin flour																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply, Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
110100.01	— 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 tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	--- Other	12.5% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110100.091	--- Other																								
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement																								
	--- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
110100.200 - Other				The originating goods classified under this tariff line belong to the subheading 1101.00, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff lines 110100.011 and 110100.091.																					
			X																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
11.02	Cereal flours other than of wheat or meslin																								
110220 000	Maize (corn) flour	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	Free	Free
1102 90	Other																								
	1 Barley flour																								
110290 110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the order provided in the cabinet order and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110290.190	- Other		X	The originating goods classified under this tariff line belong to the subheading 1102.90, in which Japan makes a relevant tariff commitment on the originating goods classified under this tariff line 110290.110.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	2 Triticale flour																								
110290.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or approved by the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
110290.290	- Other		X	The originating goods classified under this tariff line belong to the subheading 1102.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110290.210.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	3 Rice flour																								
110290.310	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law; Approved for export by the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
110290.390	- Other		X																						
	4 Other																								
110290.410	- Rye flour	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	Free	Free
110290.490	- 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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
11.03	Cereal groats, meal and pellets																								
	Groats and meal																								
1103.11	Of wheat																								
110311.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1103.19	Of other cereals																								
110319110	1 Of barley - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Grain Prices (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xql																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110319190	- Other		X	The originating goods classified under this tariff line belong to the subheading 1103.19, in which Japan makes a relevant tariff commitment on the originating goods classified under this tariff line 110319110.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	2 Of triticale																								
110319210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law for Stabilization of Supply-Demand and Price of Staple Food, with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110319290	- Other		X	The originating goods classified under this tariff line belong to the subheading 1103.19, in which Japan makes a relevant tariff commitment on the originating goods classified under this tariff line 110319210.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
110319.400	3 Of oats	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%																
	4 Of rice																								
110319.510	- Imported by Japanese Government according to Article 36 of the Law for Stabilization of Food Supply (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
110319.590	- Other		X																						
110319.300	5 Other	17.0%	B5		14.2%	11.3%	8.5%	5.7%	2.8%																

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1103.20	Pellets																								
	1 Of wheat																								
110320.110	- Imported by Japanese Government according to Article 42 of the Law of Special Measures Concerning Trade in Agricultural Products (Law No. 113 of 1994), wheat and wheat straw imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xql																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110320.190	- Other		X	The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under this tariff line 110320.110.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
110320.200	2 Of oats	12.0%	B7		10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110320.310	3 Of maize (corn) or rice																								
	(1) Of maize (corn)	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	Free	Free
	(2) Of rice																								
110320.350	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
110320.390	- Other		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	4 Of barley																								
110320 410	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or approved by the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110320.490	- Other		X	The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under this tariff line 110320.410.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	5 Of triticale																								
110320 510	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 41 of the Law or approved by the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
110320.590	- Other			The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110320.510.																					
110320.600	6 Other	17.0%	B7		14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%														
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, parried, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground																								
	Rolled or flaked grains																								
110412.000	Of oats	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%																

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1104.19	Of other cereals																								
	1 Of wheat or triticale																								
1104.19.111	11 Of wheat - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order provided by the cabinet order provided in column of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110419119	- Other		X	The originating goods classified under this tariff line belong to the subheading 1104.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110419111.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
110419 121	<p>[2] Of triticale</p> <p>- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser in Japan.</p> <p>- Imported by Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law</p>																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement.		Xq1																						
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110419.129	- Other		X	The originating goods classified under this tariff line belong to the subheading 1104.19 in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110419.121.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	2 Of maize (corn) or rice																								
110419 210	(1) Of maize (corn)	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%																
110419 250	(2) 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. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 4 of paragraph 1 of Article 34 of the Law		Xq1																						
110419 290	- Other		X																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	3 Of barley																								
110419.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law for Stabilization of Supply-Demand and Price of Staple Food, with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
110419490	- Other			The originating goods classified under this tariff line belong to the subheading 1104.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110419410.																					
	Other worked grains (for example, hulled, pearled, sliced or kibbled)																								
110422000	Of oats	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110423	Of maize (corn)																								
110423010	1 Intended for use in the manufacture of cornflakes	16.2%	B7		14.2%	12.2%	10.1%	8.1%	6.1%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110423090	2 Other	18.0%	B5		15.0%	12.0%	9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1104.29	Of other cereals																								
	1 Of wheat or triticale																								
110429.111	11 Of wheat - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order provided by the cabinet order provided in column of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110429 119	- Other		X	The originating goods classified under this tariff line belong to the subheading 1104.29, in which Japan makes a relevant tariff commitment on the originating goods classified under this tariff line 110429 111.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	[2] Of tritcale																								
110429 121	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser in Japan. - Imported by Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xql																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110429 129	- Other		X	The originating goods classified under this tariff line belong to the subheading 1104.29, in which Japan makes a relevant tariff commitment on the originating goods classified under this tariff line 110429 121.																					



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	3 Of barley																								
110429 410	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law for Stabilization of Supply-Demand and Price of Staple Food, with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110429 490	- Other		X	The originating goods classified under this tariff line belong to the subheading 1104.29, in which Japan makes a relevant tariff commitment on the originating goods classified under this tariff line 110429 410.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	4 Other																								
110429 310	- Of buckwheat	17.0%	B5		14.2%	11.3%	8.5%	5.7%	2.8%																
110430 000	Germ of cereals, whole, rolled, flaked or ground	17.0%	R5		16.2%	15.5%	14.7%	13.9%	13.1%	12.4%	11.6%	10.8%	10.0%	9.3%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes																								
110510 000	Flour, meal and powder	20.0%	B7		17.5%	15.0%	12.5%	10.0%	7.5%	5.0%	2.5%														
110520 000	Flakes, granules and pellets	20.0%	B5		16.7%	13.3%	10.0%	6.7%	3.3%																
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8																								
110610 000	Of the dried leguminous vegetables of heading 07.13	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%											
1106.20	Of sago or of roots or tubers of heading 07.14																								
	- Of manioc																								
110620 190	-- Other	15.0%	R5		14.3%	13.6%	13.0%	12.3%	11.6%	10.9%	10.2%	9.5%	8.9%	8.2%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
110620 200	- Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%																
1106.30	Of the products of Chapter 8																								
	- Flour, meal and powder of bananas																								
110630 190	-- Other	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%																
110630 200	- Other	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%																

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
11.07	Malt, whether or not roasted																								
1107.10	Not roasted																								
	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is definitive at the time of import and under the conditions set out by regulations and which are effective at the time of import																								
	Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota")																								
110710.011	- Fumigated with peat		Xq2																						
110710.021	- Other		Xq2																						
	- Other																								
110710.019	- Fumigated with peat	21.30 yen/kg	B10		19.36 yen/kg	17.43 yen/kg	15.49 yen/kg	13.55 yen/kg	11.62 yen/kg	9.68 yen/kg	7.75 yen/kg	5.81 yen/kg	3.87 yen/kg	1.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110710.029	- Other	21.30 yen/kg	TRQ	TRQ-10	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1107.20	Roasted																								
110720.010	- For "the Pooled Quota"		Xq2																						
110720.020	- Other	21.30 yen/kg	TRQ	TRQ-10	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
11.08	Starches; inulin																								
	Starches																								
1108.11	Wheat starch																								
110811.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	→ For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110811.090	- Other		X	The originating goods classified under this tariff line belong to the subheading 1108.11, in which Japan makes a relevant tariff commitment on the originating goods classified under this tariff line 110811.010.																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1108.12	Maize (corn) starch  - For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this heading or heading 19.01 referred to as "the Pooled Quota of starch or similar articles")  Note: The annual tariff quota stipulated by a cabinet order ("the Pooled Quota of starch or similar articles") which shall not be less than 157,000 tons, includes items as follows; (1) Maize (corn) starch of subheading 1108.12, (2) Potato starch of subheading 1108.13, (3) Manioc (cassava) starch of subheading 1108.14, (4) Other starches of subheading 1108.19, (5) Mulin of subheading 1108.20, (6) Mixes and doughs for the preparation of bakers' wares of heading 19.05 of subheading 1901.20-1-42-D-6) and (7) Food preparations of subheading 1901.90-1-(2)-D-6)																								

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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1108.19	Other starches																								
	- Sago starch																								
	-- For "the Pooled Quota of starch or similar articles"																								
110819.011	--- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xql																						
110819.012	--- Other		Xql																						
110819.019	-- Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								
	-- For "the Pooled Quota of starch or similar articles"																								
110819.091	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xql																						
110819.092	--- Other		Xql																						
110819.099	-- Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1108.20	Inulin																								
110820.010	- For "the Pooled Quota of starch or similar articles"		Xql																						
110820.090	- Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
11.09																									
110900.000	Wheat gluten, whether or not dried	21.3%	B10			17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder																								
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken																								
1202.30	Seed																								
	- Other																								
120230.091	-- In shell	617 yen/kg	B10		560.91 yen/kg	504.82 yen/kg	448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120230.099	-- Shelled, whether or not broken	617 yen/kg	B10		560.91 yen/kg	504.82 yen/kg	448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
1202.41	In shell																								
	- Other																								
120241.099	-- Other	617 yen/kg	B10		560.91 yen/kg	504.82 yen/kg	448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1202.42	Shelled, whether or not broken																								
	- Other																								
120242.099	-- Other	617 yen/kg	B7		539.88 yen/kg	462.75 yen/kg	385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	77.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included																								
	Seaweeds and other algae																								
1212.21	Fit for human consumption																								
121221.100	1 Formed into rectangular (including square) papery sheets not more than 430 cm <sup>2</sup> /piece	1.50 yen/piece	Xb																						
121221.200	2 <i>Porphyra</i> spp. and other seaweeds mixed with <i>Porphyra</i> spp. other than those specified in 1 above	40.0%	Xb																						
	3 Other																								
121221.310	- Hijiki ( <i>Uzakiia fusiformis</i> )		X																						
	- Wakame ( <i>Undaria pinnatifida</i> )																								
121221.321	-- Dried		X																						
	-- Other																								
121221.322	--- Preserved in normal temperature		X																						
121221.329	--- Other		X																						
121221.390	- Other	15.0%	Xb																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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																								
1212 99	Other																								
	1 Tubers of konyakko ( <i>Morpha spicata</i> ), whether or not cut, dried or powdered																								
121299 110	- For the quantity (quota) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, on the basis of 267 ton (equivalent quantity to rude flour converted by the way stipulated by a cabinet order), and also in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production and other relevant conditions		Xq1																						
121299 190	- Other	2,796 yen/kg	R15		2,726.10 yen/kg	2,656.20 yen/kg	2,586.30 yen/kg	2,516.40 yen/kg	2,446.50 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Chapter 13 Lac; gums, resins and other vegetable saps and extracts																								
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products																								
	Vegetable saps and extracts																								
1302 19	Other																								
	1 Bases for beverage																								
130219 110	(1) Obtained from a single material of vegetable origin	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free
	Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included																								
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, and like materials, bleached or dyed, certain straw, and lime bark)																								
1401 90	Other																								
140190 100	1 Rushes, <i>Shichitot</i> ( <i>Cyperus tegeiformis</i> ) and <i>Wanguru</i> ( <i>Cyperus exaltatus</i> )	8.5%	B5		7.1%	5.7%	4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year	
SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES																										
Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes																										
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03																									
1501.10	Lard																									
1501.10.200	2 Other	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1501.20	Other pig fat																									
1501.20.200	2 Other	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified																									
1504.30	Fats and oils and their fractions, of marine mammals																									
150430.010	1 Whale oil		X																							
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified																									
1507.10	Crude oil, whether or not degummed																									
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		9.08 yen/kg	7.27 yen/kg	5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150710.200	2 Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150790.000	Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified																									
1508.10	Crude oil																									
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B10		7.73 yen/kg	6.95 yen/kg	6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150810.200	2 Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150890.000	Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified																								
1512.11	Sunflower-seed or safflower oil and fractions thereof																								
1512.11	Crude oil																								
1512.11.110	1 Of an acid value exceeding 0.6																								
1512.11.110	- Sunflower-seed oil	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.11.120	2 Other																								
1512.11.120	- Sunflower-seed oil	10.40 yen/kg	B5		8.67 yen/kg	6.93 yen/kg	5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.11.220	- Safflower oil	10.40 yen/kg	B5		8.67 yen/kg	6.93 yen/kg	5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.19	Other																								
1512.19.010	- Sunflower-seed oil and its fractions	10.40 yen/kg	B5		8.67 yen/kg	6.93 yen/kg	5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.19.010	Cotton-seed oil and its fractions																								
1512.21	Crude oil, whether or not gossypol has been removed																								
1512.21.090	- Other	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.29	Other																								
1512.29.090	- Other	8.50 yen/kg	B8		7.56 yen/kg	6.61 yen/kg	5.67 yen/kg	4.72 yen/kg	3.78 yen/kg	2.83 yen/kg	1.89 yen/kg	0.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified																								
	Low erucic acid rape or colza oil and its fractions																								
1514.11	Crude oil																								
1514.11.000	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		9.08 yen/kg	7.27 yen/kg	5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1514.11.200	2 Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1514.19.000	Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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																								
1514.91	Crude oil																								
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		9.08 yen/kg	7.27 yen/kg	5.45 yen/kg	3.63 yen/kg	1.82 yen/kg																
151491.200	2 Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg																
151499.000	Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg																
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified																								
	Linseed oil and its fractions																								
151511.000	Crude oil	5.0% or 5.50 yen/kg, whichever is the greater	B5		4.2% or 4.58 yen/kg, whichever is the greater	3.3% or 3.67 yen/kg, whichever is the greater	2.5% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater																
151519.000	Other	5.0% or 5.50 yen/kg, whichever is the greater	B5		4.2% or 4.58 yen/kg, whichever is the greater	3.3% or 3.67 yen/kg, whichever is the greater	2.5% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater																
	Maize (corn) oil and its fractions																								
1515.21	Crude oil																								
151521.100	1 Of an acid value exceeding 0.6	5 yen/kg	B10		4.55 yen/kg	4.09 yen/kg	3.64 yen/kg	3.18 yen/kg	2.73 yen/kg	2.27 yen/kg	1.82 yen/kg	1.36 yen/kg	0.91 yen/kg	0.45 yen/kg											
151521.200	2 Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg											
151529.000	Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg											
1515.50	Sesame oil and its fractions																								
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg																
151550.200	2 Other	10.40 yen/kg	B7		9.10 yen/kg	7.80 yen/kg	6.50 yen/kg	5.20 yen/kg	3.90 yen/kg	2.60 yen/kg	1.30 yen/kg														

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1515.90	Other																								
	4 Other																								
	(1) Of an acid value exceeding 0.6																								
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	B10		7.73 yen/kg	6.95 yen/kg	6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.510	- Other	8.50 yen/kg	B3		6.38 yen/kg	4.25 yen/kg	2.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.520	- Other	10.40 yen/kg	B3		7.80 yen/kg	5.20 yen/kg	2.60 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.17	Margarine, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16																								
151710.000	Margarine, excluding liquid margarine	29.8%	B5		24.8%	19.9%	14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1517 90	Other																								
	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared																								
151790 290	(2) Other	13.20 yen/kg	B10		12.00 yen/kg	10.80 yen/kg	9.60 yen/kg	8.40 yen/kg	7.20 yen/kg	6.00 yen/kg	4.80 yen/kg	3.60 yen/kg	2.40 yen/kg	1.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790 400	4 Shortening	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790 900	5 Other	21.3%	B5		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
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured																								
1521 90	Other																								
	1 Beeswax or spermaceti																								
152190 010	- Beeswax	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	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																								
16.01																									
160100.000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160210.000	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%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
1602.20	Of liver of any animal																								
160220.010	1 Of bovine animals or swine	21.3%	B15		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
	Of poultry of heading 01.05																								
1602.31	Of turkeys																								
	2 Other																								
160231.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		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	Free	Free	Free	Free	Free
1602.32	Of fowls of the species <i>Gallus domesticus</i>																								
	2 Other																								
160232.210	(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	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1602.39	Other																								
	2 Other																								
160239.210	(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	Free	Free	Free	Free	Free
	Of swine																								
1602.41	Hams and cuts thereof																								
	1 Ham or bacon, excluding those sterilised, pressed and formed ham consisting of meat or meat offal of swine and binding ingredients, other than spices, and pressed ham consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
160241.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value at first customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	4.3%	3.8%	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.090	2 Other	20.0%	B5		16.7%	13.3%	10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1602.42	Shoulders and cuts thereof 1 Ham or bacon, excluding those sterilised, pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																								
160242.01.1	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value after customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
160242.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	4.3%	3.8%	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160242.090	2 Other	20.0%	B5		16.7%	13.3%	10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.49	Other, including mixtures																								
	2 Other																								
	(1) Ham or bacon, excluding those sterilised, pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs more than 10 g, whether or not containing seasonings, spices or similar ingredients																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
160249 210	[1] Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value at first customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160249 220	[2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	4.3%	3.8%	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160249 290	(2) Other	20.0%	B5		16.7%	13.3%	10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	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%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	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%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	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%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues																								
	- In airtight containers, containing vegetables																								
160250.310	-- Containing rice	21.3%	B10		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	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	B Other																								
	(a) Dried after simply boiled in water																								
	- 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%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	(b) Beef jerky																								
	- In airtight containers																								
160250 510	-- Not chilled or frozen	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
160250 520	-- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
160250 590	- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
160250 600	(c) Corned beef	21.3%	B15		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
	(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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	In airtight containers, otherwise containing vegetables, but not chilled or frozen																								
160250 810	-- Simply boiled in water	45.0%	B15		42.2%	39.4%	36.6%	33.8%	30.9%	28.1%	25.3%	22.5%	19.7%	16.9%	14.1%	11.3%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free
160250 890	- Other	38.3%	B15		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%	Free	Free	Free	Free	Free	Free
	Other																								
160250 910	-- Simply boiled in water	50.0%	B15		46.9%	43.8%	40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
	- Other																								
160250 991	-- In airtight containers	50.0%	B15		46.9%	43.8%	40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
160250 999	-- Other	50.0%	B15		46.9%	43.8%	40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
1602 90	Other, including preparations of blood of any animal																								
	2 Other																								
160290 210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		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	Free	Free	Free	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	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
16.03																									
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates																								
160300.010	1 Extracts and juices of meat	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	Free
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs																								
	Fish, whole or in pieces but not minced																								
1604.13	Sardines, sardineella and brisling or sprats																								
160413.090	- Other	9.6%	B10	8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160415.000	Mackerel	9.6%	B5	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	Free
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved																								
1605.10	Crab																								
	2 Other																								
160510.021	- Containing rice	9.6%	B10	8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Shrimps and prawns																								
1605.21	Not in airtight container																								
	2 Other																								
160521.021	- Containing rice	5.3%	B10	4.8%	4.3%	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.29	Other																								
	2 Other																								
160529.021	- Containing rice	5.3%	B10	4.8%	4.3%	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Molluscs																								
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%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	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%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	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%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- In airtight containers																								
160554.911	-- Containing rice	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.919	-- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
160554.991	-- Containing rice	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.999	-- Other	10.5%	B5		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Chapter 17 Sugars and sugar confectionery																								
1701	Cane or beet sugar and chemically pure sucrose, in solid form																								
	Raw sugar not containing added flavouring or colouring matter																								
1701.12	Beet sugar																								
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°	71.80 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170112.200	2 Other	103.10 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter	35.30 yen/kg	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.14	Other cane sugar																								
	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°																								
170114.110	(1) Sugar centrifugal	71.80 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170114.190	(2) Other	35.30 yen/kg	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170114.200	2 Other	103.10 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Other																								
170191.000	Containing added flavouring or colouring matter	106.20 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1701.99	Other																								
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar	106.20 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170199.200	2 Other	103.10 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel																								
1702.20	Maple sugar and maple syrup																								
170220.100	1 Maple sugar	20.80 yen/kg	R16		18.20 yen/kg	15.60 yen/kg	13.00 yen/kg	10.40 yen/kg	8.8% or 6.75 yen/kg, whichever is the greater	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg
170220.200	2 Maple syrup	17.5% or 13.50 yen/kg, whichever is the greater	R16		15.3% or 11.81 yen/kg, whichever is the greater	13.1% or 10.13 yen/kg, whichever is the greater	10.9% or 8.44 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg
1702.30	Glucose and glucose syrup, not containing lactose or containing in the dry state less than 20% by weight of fructose																								
170230.100	1 Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		27.8% or 21.43 yen/kg, whichever is the greater	25.7% or 19.86 yen/kg, whichever is the greater	23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2 Other																								
170230 210	(1) Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(2) Other																								
170230 221	A Refined	21.3%	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170230 229	B Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1702 40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar																								
170240 100	1 Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		27.8% or 21.43 yen/kg, whichever is the greater	25.7% or 19.86 yen/kg, whichever is the greater	23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater
	2 Other																								
170240 210	- Containing added sugar	78.5% or 53.70 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170240 220	- Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
1702 60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar																								
170260 100	1 Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		27.8% or 21.43 yen/kg, whichever is the greater	25.7% or 19.86 yen/kg, whichever is the greater	23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater
	2 Other																								
170260 210	- Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170260 220	- Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1702 90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 80% by weight of fructose																								
	1 Sugar																								
170290 110	- Sugar centrifugal	61.9%	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170290 190	- 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



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	2 Sugar syrup																								
170290.211	- Of sugar centrifugal	35.4% or 47 yen/kg, whichever is the greater	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170290.219	- Other	29.8% or 23 yen/kg, whichever is the greater	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	3 Artificial honey and Caramel																								
170290.290	- Artificial honey	50.0% or 25 yen/kg, whichever is the greater	B10		45.5% or 22.73 yen/kg, whichever is the greater	40.9% or 20.45 yen/kg, whichever is the greater	36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater	13.6% or 6.82 yen/kg, whichever is the greater	9.1% or 4.55 yen/kg, whichever is the greater	4.5% or 2.27 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.300	- Caramel	50.0% or 25 yen/kg, whichever is the greater	B10		45.5% or 22.73 yen/kg, whichever is the greater	40.9% or 20.45 yen/kg, whichever is the greater	36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater	13.6% or 6.82 yen/kg, whichever is the greater	9.1% or 4.55 yen/kg, whichever is the greater	4.5% or 2.27 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Hi-test-molasses																								
170290.420	(2) Other	21.3%	R5		20.3%	19.4%	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
	5 Other																								
170290.510	(1) Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(2) Other																								
170290.521	A. Containing added sugar	114.2% or 89.50 yen/kg, whichever is the greater	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B. Other																								
170290.522	(a) Sorbose	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
170290.523	(b) Maltose	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	Free	Free	Free	Free	Free
170290.529	(c) Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
17.03	Molasses resulting from the extraction or refining of sugar																								
1703.10	Cane molasses																								
	2. Other																								
170310.090	- Other	15.30 yen/kg	B5		12.75 yen/kg	10.20 yen/kg	7.65 yen/kg	5.10 yen/kg	2.55 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1703.90	Other																								
	2. Other																								
170390.090	- Other	15.30 yen/kg	B10		13.91 yen/kg	12.52 yen/kg	11.13 yen/kg	9.74 yen/kg	8.35 yen/kg	6.95 yen/kg	5.56 yen/kg	4.17 yen/kg	2.78 yen/kg	1.39 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
17.04	Sugar confectionery (including white chocolate), not containing cocoa																								
170410.000	Chewing gum, whether or not sugar-coated	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1704.90	Other																								
	2. Other																								
170490.210	- Candies	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170490.220	- Caramels	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170490.230	- White chocolate	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170490.290	- Other	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Chapter 18 Cocoa and cocoa preparations																								
18.03	Cocoa paste, whether or not defatted																								
180320.000	Wholly or partly defatted	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%																
18.06	Chocolates and other food preparations containing cocoa																								
1806.10	Cocoa powder, containing added sugar or other sweetening matter																								
180610.100	1 Containing added sugar	29.8%	TRQ	TRQ:15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg																								
	1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																								
	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
180620.311	- For 'the Pooled Quota of other milk products'	21.0%	R6		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%
180620.319	- Other		X	S																					
	(2) Other																								
180620.321	A Containing added sugar	23.8%	B10	S	21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%											
180620.322	B Other	21.3%	R5	S	20.3%	19.4%	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	2 Other																								
	(1) Containing added sugar																								
	A Chewing gum and other sugar confectionery, preparations in blocks, slabs, bars and paste																								
180620 111	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8%	B10		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
180620 119	- 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
180620 190	B Other	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	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
180620 210	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of the quantity of demand of powdered milk and such food preparations for manufacture of chocolate in the coming fiscal year (April-March) and also in consideration of other relevant conditions		Xq2																						
180620 290	- Other																								
	- Intended for use as materials for chocolate	21.3%	TRQ	TRQ-20, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	21.3%	TRQ	TRQ-19, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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, 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%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1806.32	Not filled																								
180632.100	1 Chocolate confectionery	10.0%	B10		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																								
	(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%	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	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%	0.9%	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 cocoa powder in a proportion by weight of less than 10%																								
	A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
180690.311	- For "the Pooled Quota of other milk products"	21.0%	R6		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		X	S																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	B Other																								
180690 321	(a) Containing added sugar	23.8%	B7		20.8%	17.9%	14.9%	11.9%	8.9%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690 322	(b) Other	21.3%	R5	S	20.3%	19.4%	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
	(2) Other																								
	A Containing added sugar																								
180690 211	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8%	B10		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
180690 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
180690 220	B Other	21.3%	B10	S	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	Free	Free	Free	Free	Free
	Chapter 19 Preparations of cereals, flour, starch or milk; pastycooks' products																								
19 01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																								
1901 10	Preparations suitable for infants or young children, put up for retail sale																								
	1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	(1) Of a milk fat content, by weight, not exceeding 30%																								
190110 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%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190110.119	- Other		X	S																					
	(2) Other																								
190110.121	- 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	- Other		X	S																					
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04																								
190110.211	A. Containing added sugar	23.8%	R5	S	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	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	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
190110.221	A. Containing added sugar	24.0%	R5		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	B Other	13.6%	R5		13.0%	12.4%	11.7%	11.1%	10.5%	9.9%	9.3%	8.7%	8.0%	7.4%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05																								
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milk fat content, by weight, not exceeding 30%																								
190120.111	- 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%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190120.112	- Other		X	S																					
	B Other																								
190120.116	- For "the Pooled Quota of other milk products"	25.0%	R18		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%
190120.117	- Other		X	S																					
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake mixes and a kind used as food suitable for infants or young children or dietetic purpose																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	A Mostly containing rice preparation																								
190120 122	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by the Ministry of Agriculture, Forestry and Fisheries and the Japanese Ambassador from Japan to the Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
190120 128	- Other		X																						
	B Mostly containing wheat and triticale preparation																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190120.131	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning the cabinet order provided in column 5 of paragraph 1 of Article 45 of the Law.																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190120.139	- Other			The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190120.131.																					
			X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	C Mostly containing barley preparation																								
190120 (41)	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application from the United States and Japan for the importation and purchase of barley from the United States Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190120.149	- Other			The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190120.141.																					
			X																						
	D Mostly containing starch																								
	(a) Containing wheat starch																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190120.151	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries, according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190120.152	- Other		X	The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190120.151.																					
	(b) Other																								
	- For "the Pooled Quota of starch or similar articles"																								
190120.156	-- Containing added sugar			Xql																					
190120.157	-- Other			Xql																					
190120.159	- Other	119 yen/kg	TRQ	TRQ-17, S																					
	(3) Doughs for rice products excluding a kind used as food suitable for infants or young children or dietary purpose																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190120.162	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
190120.168	- Other		X																						
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04																								
190120.219	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	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Cake-mixes																								
190120.222	A Containing added sugar	23.8%	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
190120.223	(a) Put up in containers for retail sale, not more than 500 g each including container	12.0%	B8		10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190120.224	(b) Other	12.0%	B8		10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	(3) Other																								
	A Containing added sugar																								
	(a) Containing not more than 15% by weight of sucrose																								
190120 231	- Preparations of rice flour		X																						
190120 232	- Preparations of wheat flour	24.0%	TRQ	TRQ-2	TRQ	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120 233	- Other	24.0%	B10		21.8%										Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
190120 234	- Preparations of rice flour		X																						
190120 235	- Preparations of wheat flour	23.8%	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120 239	- Other	23.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
190120 242	-- Preparations of rice flour		X																						
190120 243	-- Preparations of wheat flour	16.0%	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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	Free	Free	Free	Free	Free	Free	Free	Free
1901 90	Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)																								
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
	A Of a milk fat content, by weight, not exceeding 3.0%																								
190190.131	- For "the Pooled Quota of other milk products"	21.0%	R19		18.4%	15.8%	13.1%	10.5%	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190.132	- Other		X	S																					
	B Other																								
190190.136	- For "the Pooled Quota of other milk products"	21.0%	R19		18.4%	15.8%	13.1%	10.5%	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190190.137	- Other  (2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietary purpose		X	S																					
	A Mostly containing rice preparation																								
190190.142	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Ministry of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law			Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190190.148	- Other		X																						
	B Mostly containing wheat and triticale preparation																								
190190.151	- Imported by Japanese Government according to Article 42 of the Law for Standardization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190190.159	- Other			The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.151.																					
			X																						
	C Mostly containing barley preparation																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190190.161	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning the cabinet order provided in column 5 of paragraph 1 of Article 45 of the Law.																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190190.169	- Other			The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.161.																					
			X																						
	D Mostly containing starch																								
	(a) Containing wheat starch																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190190.171	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries, according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190190.172	- Other		X	The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.171.																					
	(b) Other																								
	- For "the Pooled Quota of starch or similar articles"																								
190190.176	-- Containing added sugar		Xql																						
190190.177	-- Other		Xql																						
190190.179	- Other	119 yen/kg	TRQ	TRQ-17, S																					
	(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] Containing added sugar																								
190190.583	1 Containing not more than 15% by weight of sucrose		X																						
190190.585	2 Other		X																						
190190.586	[ii] Other		X																						
	[2] Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190190.587	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided in the cabinet order provided in column 4 of paragraph 1 of Article 34 of the Law.		Xq1																						
190190.588	- Other		X																						
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04																								
	A Containing added sugar																								
	(a) Containing less than 50% by weight of sucrose																								
190190.211	- Foods, the largest single ingredient of which is sugar by weight	28.0%	TRQ	TRQ-14	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	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%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190190.217	-- Other	23.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.219	(b) Other	29.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190.229	- Other	21.3%	B10		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	Free	Free	Free	Free	Free
190190.230	(2) Malt extract	9.0%	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
	A. Containing added sugar																								
	(a) Containing not more than 15% by weight of sucrose																								
190190.241	- Preparations of rice flour		X																						
190190.242	- Preparations of wheat flour	24.0%	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.243	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
	- Foods, the largest single ingredient of which is sugar by weight																								
190190.246	-- Preparations of rice flour		X																						
190190.247	-- Preparations of wheat flour	28.0%	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.248	-- Other	28.0%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								
190190.251	-- Preparations of rice flour		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190190.252	-- Preparations of wheat flour	23.8%	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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	TRQ	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%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
190190.266	-- Preparations of rice flour		X																						
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	TRQ	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	Free	Free	Free	Free
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared																								
	Uncooked pasta, not stuffed or otherwise prepared																								
190211.000	Containing eggs	30 yen/kg	B8		26.67 yen/kg	23.33 yen/kg	20.00 yen/kg	16.67 yen/kg	13.33 yen/kg	10.00 yen/kg	6.67 yen/kg	3.33 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	21.02 yen/kg	19.78 yen/kg	18.55 yen/kg	17.31 yen/kg	16.07 yen/kg	14.84 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg
	2 Other																								
	- Macaroni and spaghetti																								
190219.093	-- Spaghetti	30 yen/kg	B10		27.27 yen/kg	24.55 yen/kg	21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190219.094	-- Macaroni	30 yen/kg	B10		27.27 yen/kg	24.55 yen/kg	21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	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	TRQ	TRQ	TRQ	TRQ
190219.099	-- 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	12.36 yen/kg	9.27 yen/kg	6.18 yen/kg	3.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
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 sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10		4.6%	4.2%	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190220.190	(2) Other	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
190220.210	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating 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%	0.9%	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%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1902.30	Other pasta																								
190230.100	1 Containing added sugar	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
190230.210	- Instant Ramen and other instant noodles	21.3%	B10		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	Free	Free	Free	Free	Free
190230.290	- 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	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190240.000	Couscous	24 yen/kg	B10		21.82 yen/kg	19.64 yen/kg	17.45 yen/kg	15.27 yen/kg	13.09 yen/kg	10.91 yen/kg	8.73 yen/kg	6.55 yen/kg	4.36 yen/kg	2.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal); pre-cooked, or otherwise prepared, not elsewhere specified or included																								
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products																								
190410.010	1 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 the swelling or roasting of rice, wheat, triticale or barley	11.5%	B7		10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(1) Office																								
190410.211	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by importer to and purchased from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190410.212	- Other		X																						
190410.221	(2) Of wheat and triticale - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Grain Prices (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190410.229	- Other			The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190410.221.																					
			X																						
	(3) Of barley																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190410.231	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xql																						
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190410.239	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190410.231.																					
190410.300	3 Other	16.3%			14.8%	13.3%	11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																								
190420.100	1 Breakfast cereals	11.5%	B7		10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling of rice, wheat, triticale or barley																								
	(1) Of rice																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190420.211	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
190420.212	- Other		X																						
	(2) Of wheat and triticale																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190420.221	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xql																						
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190420.229	- Other			The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.221.																					
			X																						
	(3) Of barley																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190420.231	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xql																						
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190420.239	- Other			The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.231.																					
190420.300	3 Other	16.3%	B10		14.8%	13.3%	11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30	Bulgur wheat																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190430.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in excess of 25% with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190430.090	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.30, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190430.010.																					
1904.90	Other																								
190490.110	1 Of rice [1] Containing not more than 30% by weight of rice		X																						
190490.120	[2] Other - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to requests for purchase by the Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq]																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190490.130	- Other		X																						
190490.210	2 Of wheat and triticale  - Imported by Japanese Government according to Article 42 of the Law of Special Measures Concerning Trade in Agricultural Products (Law No. 113 of 1994), wheat and others imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190490.310	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law -- For the tariff rate quota in Japan's Schedule to the WTO Agreement -- Other																								
			Xq1																						
		25.0% Subject to an import tariff in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
190490.390	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.310.																					
190490.400	4 Other		X																						
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use; sealing wafers, rice paper and similar products																								
190510.000	Crispbread	9.0%	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190520.000	Gingerbread and the like	18.0%	B10		16.4%	14.7%	13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Sweet biscuits; waffles and wafers																								
190531.000	Sweet biscuits	20.4%	B10		18.5%	16.7%	14.8%	13.0%	11.1%	9.3%	7.4%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190532.000	Waffles and wafers	18.0%	B8		16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190540.000	Rusks, toasted bread and similar toasted products	9.0%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1905.90	Other																								
190590.100	1 Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	9.0%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.200	2 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6.0%	B10		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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	3 Other																								
	(1) Containing added sugar																								
190590.311	A Arare, Senbei and similar rice products		X																						
190590.312	B Biscuits, cookies and crackers	15.0%	B5		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
190590.314	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	D Other																								
190590.313	- Pizza, chilled or frozen	24.0%	B8		21.3%	18.7%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.319	- Other	25.5%	B5		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
	(2) Other																								
190590.321	A Arare, Senbei and similar rice products		X																						
190590.322	B Biscuits, cookies and crackers	13.0%	B5		10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.323	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.329	D 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	Free	Free
	Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants																								
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
2001 10	Cucumbers and gherkins																								
200110 100	1 Containing added sugar	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	Free	Free
2001 90	Other																								
	1 Containing added sugar																								
200190 120	(2) Sweet corn	10.5%	B5		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200190 230	(3) Sweet corn	7.5%	B5		6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20 02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid																								
2002 90	Other																								
200290 100	1 Containing added sugar	13.4%	B5		11.2%	8.9%	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Tomato purée and tomato paste																								
	- In airtight containers																								
	Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shell fish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954)																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
200290.211	-- For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import.  Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions		Xq2																						
200290.219	-- Other	16.0%	B5		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
200290.221	-- For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import.  Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions		Xq2																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
200290 229	-- Other	16.0%	B5		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid																								
2003.10	Mushrooms of the genus <i>Agaricus</i>																								
	2 Other																								
	(1) In airtight containers not more than 10 kg each including container																								
200310 211	- French mushrooms	13.6%	B5		11.3%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06																								
2004.10	Potatoes																								
200410 100	1 Cooked, not otherwise prepared	8.5%	B3		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200410 210	(1) Mashed potatoes	13.6%	B5		11.3%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200410 220	(2) Other	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2004.90	Other vegetables and mixtures of vegetables																								
	1 Containing added sugar																								
200490 110	(1) Sweet corn	10.5%	B5		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490 120	(2) Other	23.8%	B5		19.8%	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																								
	(1) Asparagus and leguminous vegetables																								
200490 212	- Leguminous vegetables	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	Free	Free
200490 220	(2) Bamboo shoots	13.6%	B5		11.3%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490 230	(3) Sweet corn	7.5%	B5		6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(4) Young corn cobs																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
200490 291	- Other	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%																
20 05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20 06																								
2005 10	Homogenised vegetables																								
200510 100	1 Containing added sugar	16.8%	B5		14.0%	11.2%	8.4%	5.6%	2.8%																
200510 200	2 Other	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%																
2005 20	Potatoes																								
200520 100	1 Mashed potatoes and potato flakes	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%																
	2 Other																								
200520 210	(1) In airtight containers not more than 10 kg each including container	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%																
200520 220	(2) Other	9.0%	B7		7.9%	6.8%	5.6%	4.5%	3.4%																
2005 40	Peas ( <i>Pisum sativum</i> )																								
	1 Containing added sugar																								
200540 110	(1) Unshelled	13.4%	B5		12.8%	12.2%	11.6%	11.0%	10.4%																
200540 190	(2) Other	23.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ																
	2 Other																								
	(1) In airtight containers not more than 10 kg each including container																								
200540 212	B Other	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%																
	(2) Other																								
200540 222	B Other	13.6%	B5		11.3%	9.1%	6.8%	4.5%	2.3%																
	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)																								
2005 51	Beans, shelled																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	1 Containing added sugar																								
200551.110	(1) In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B7		12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200551.190	(2) Other	23.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
200551.200	2 Other	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	Free	Free
2005.59	Other																								
	2 Other																								
200559.210	(1) In airtight containers not more than 10 kg each including container	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
2005.60	Asparagus																								
200560.010	1 In airtight containers not more than 10 kg each including container	16.0%	B7		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200560.020	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	Free	Free
2005.80	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )																								
200580.100	1 Containing added sugar	14.9%	B5		12.4%	9.9%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other vegetables and mixtures of vegetables																								
2005.91	Bamboo shoots																								
200591.100	1 Containing added sugar	13.4%	B5		11.2%	8.9%	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200591.900	2 Other	13.6%	B5		11.3%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.99	Other																								
	1 Containing added sugar																								
	(1) Leguminous vegetables (poddied out)																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
200599.111	A In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B5		11.7%	9.3%	7.0%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200599.119	B Other	23.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
200599.190	(2) Other	13.4%	B5		11.2%	8.9%	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200599.220	(2) Leguminous vegetables (podded out)	17.0%	B7		14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.06																									
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)																								
200600.010	1 Marons glacé	12.6%	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	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200600.021	- - Apricots	18.0%	B5		15.0%	12.0%	9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.07	Jams, fruit jellies, marmalades, fruit or nut 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	Free	Free	Free	Free	Free	Free	Free
200710.200	2 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	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
2007.91	Citrus fruit																								
	1 Jams, fruit jellies and marmalades																								
	(1) Containing added sugar																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200791.111	- Jams	16.8%	B5		14.0%	11.2%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200791.119	- Fruit jellies and marmalades (2) Other	16.8%	B3		12.6%	8.4%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200791.129	- Fruit jellies and marmalades 2 Fruit purée and fruit pastes	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
200791.210	(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	Free	Free	Free	Free	Free	Free	Free
200791.220	(2) 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	Free	Free
2007.99	Other																								
	1 Jams and fruit jellies																								
	(1) Containing added sugar																								
200799.119	- Fruit jellies	16.8%	B5		14.0%	11.2%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing added sugar																								
200799.211	- Fruit purée and fruit pastes	34.0%	B7		29.8%	25.5%	21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200799.219	- Other	34.0%	B5		28.3%	22.7%	17.0%	11.3%	5.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200799.221	- Fruit purée and fruit pastes	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	Free	Free
200799.229	- 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	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	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%	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
200811.120	(2) Other	23.8%	B5		19.8%	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																								
200811.210	(1) Peanut butter	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	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	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	Free	Free
2008.19	Other, including mixtures																								
	1 Containing added sugar																								
	(2) Other																								
	A Cashew nuts and other roasted nuts																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
200819 191	- Cashew nuts	11.0%	B5		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	- Other	11.0%	B5		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
	B Other																								
200819 193	- Chestnuts (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	- Other	16.8%	B5		14.0%	11.2%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(2) Other																								
	C Coconuts, Brazil nuts, paradise nuts, hazel nuts (Corylus spp.), cashew nuts and gingko nuts																								
200819 226	- Gingko nuts	12.0%	B5		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
	D Other																								
200819 229	(b) 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	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 crushed																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
200820.111	- Concerning pineapples in this subheading 1-(1) and 2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) and the quantity of prospective domestic supply (only the goods produced with Japanese fresh pineapples), and also in consideration of international market situation and other relevant conditions (in this subheading referred to as "the Pooled Quota")		Xq2																						
200820.119	- Other (2) Other	33 yen/kg	R15		32.18 yen/kg	31.35 yen/kg	30.53 yen/kg	29.70 yen/kg	28.88 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	28.05 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	28.05 yen/kg
200820.191	A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed	25.5%	B10		22.2%	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
200820.199	B Other	46.8%	B10		42.5%	38.3%	34.0%	29.8%	25.5%	21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
200820.211	- For "the Pooled Quota"		Xq2																						
200820.219	- Other	33 yen/kg	R15		32.18 yen/kg	31.35 yen/kg	30.53 yen/kg	29.70 yen/kg	28.88 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	28.05 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	28.05 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%	B5		19.8%	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%	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	Free	Free
200830.290	(2) Other	17.0%	B5		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%	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	Free	Free
200840.119	B Other	21.0%	B5		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%	B5		9.0%	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%	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	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%	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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(2) Other																								
200840 291	A In airtight containers	9.0%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200840 299	B Other	10.8%	B5		9.0%	7.2%	5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008 50	Apricots																								
	1 Containing added sugar																								
200850 110	(1) In pulp form	15.0%	B5		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
200850 190	(2) Other	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	Free	Free
	2 Other																								
200850 210	(1) In pulp form	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
200850 290	(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	Free	Free
2008 60	Cherries																								
	1 Containing added sugar																								
200860 110	(1) In pulp form	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	Free	Free
200860 190	(2) Other	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	Free	Free
	2 Other																								
200860 210	(1) In pulp form	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
200860 290	(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	Free	Free
2008 70	Peaches, including nectaries																								
	1 Containing added sugar																								
	(1) In pulp form																								
200870 111	A In airtight containers	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	Free	Free
200870 119	B 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
	(2) Other																								
	A In airtight containers																								
200870 192	(b) Other	8.0%	B5		6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200870 199	B Other	13.4%	B5		11.2%	8.9%	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2 Other																								
	(1) In pulp form																								
200870.211	A In airtight containers	17.0%	B5		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
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	Free	Free
	(2) Other																								
200870.299	B Other	9.6%	B5		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
2008.80	Strawberries																								
	1 Containing added sugar																								
200880.110	(1) In pulp form	21.0%	B5		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
200880.190	(2) Other	11.0%	B5		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
	2 Other																								
200880.210	(1) In pulp form	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	Free	Free
200880.290	(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	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	Free	Free
2008.93	Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )																								
	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	Free	Free
	2 Other																								
200893.210	(1) In pulp form	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	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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
2008 97	Mixtures																								
	2 Other																								
	(1) Containing added sugar																								
200897 211	A 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
200897 219	B Other	23.8%	B5		19.8%	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																								
200897 221	A In pulp form	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	Free	Free
2008 99	Other																								
200899 100	1 Lime (fruit of Mame plum)	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
	2 Other																								
	(1) Containing added sugar																								
	A In pulp form																								
200899 215	(b) 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
	(2) Other																								
	A In pulp form																								
	(a) Bananas, avocados and prunes																								
200899 222	- Prunes	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	Free	Free
	(b) Other																								
200899 227	- 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	Free	Free
	B Other																								
200899 228	(c) Frozen limes (Colocasia spp.)	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(d) Other																								
200899 251	- Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	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
200899 259	- 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	Free	Free
20 09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																								
	Orange juice																								
2009 11	Frozen																								
	1 Containing added sugar																								
200911 110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		25.2%	20.9%	18.8%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200911 190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200911 210	(1) Not more than 10% by weight of sucrose	21.3%	B5		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
200911 290	(2) Other	25.5%	B5		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 12	Not frozen, of a Brix value not exceeding 20																								
	1 Containing added sugar																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200912.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	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
200912.190	(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 the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200912.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		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	Free	Free	Free	Free	Free
200912.290	(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
2009 19	Other																								
	1 Containing added sugar																								
200919.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		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
200919.190	(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 the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200919.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		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	Free	Free	Free	Free	Free
200919.290	(2) Other	25.5%	B5		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
	Grapefruit (including pomelo) juice																								
2009 21	Of a Brix value not exceeding 20																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1 Containing added sugar																								
200921 110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		20.1%	17.3%	14.4%	11.5%	8.6%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921 190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B7		26.1% or 20.13 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200921 210	(1) Not more than 10% by weight of sucrose	19.1%	B7		16.7%	14.3%	11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921 290	(2) Other	25.5%	B7		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
2009 29	Other																								
	1 Containing added sugar																								
200929 110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		20.1%	17.3%	14.4%	11.5%	8.6%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929 190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B7		26.1% or 20.13 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200929 210	(1) Not more than 10% by weight of sucrose	19.1%	B7		16.7%	14.3%	11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929 290	(2) Other	25.5%	B5		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
	Juice of any other single citrus fruit																								
2009 31	Of a Brx value not exceeding 20																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	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%	B5		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 the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200931.219	C Other	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%	B5		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%	B5		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 the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200939.219	C Other	19.1%	B5		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%	B5		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



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	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%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200941 190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
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%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	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%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 49	Other																								
	1 Containing added sugar																								
200949 110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		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	Free	Free	Free	Free	Free
200949 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 the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
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%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	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%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 50	Tomato juice																								
200950 100	1 Containing added sugar	29.8%	B5		24.8%	19.9%	14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200950 200	2 Other	21.3%	B5		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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Grape juice (including grape must)																								
2009 61	Of a Brix value not exceeding 30																								
	1 Containing added sugar																								
200961 110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		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
200961 190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200961 200	2 Other	19.1%	B5		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
2009 69	Other																								
	1 Containing added sugar																								
200969 110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		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
200969 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 the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200969 290	(2) Other	25.5%	B10		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
	Apple juice																								
2009 71	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200971 110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		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	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200971.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10		30.9% or 20.91 yen/kg, whichever is the greater	27.8% or 18.82 yen/kg, whichever is the greater	24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200971.210	(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%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free
2009.79	Other																								
	1 Containing added sugar																								
200979.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		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	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, whichever is the greater	27.8% or 18.82 yen/kg, whichever is the greater	24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200979.210	(1) Not more than 10% by weight of sucrose	19.1%	B7		16.7%	14.3%	11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.290	(2) Other	29.8%	B7		26.1%	22.4%	18.6%	14.9%	11.2%	7.5%	3.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Juice of any other single fruit or vegetable																								
2009.81	Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) Juice																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1 Containing added sugar																								
200981 110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		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
200981 190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200981 210	(1) Not more than 10% by weight of sucrose	19.1%	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
200981 290	(2) Other	25.5%	B5		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 89	Other																								
	1 Fruit juices																								
	(1) Containing added sugar																								
200989 111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		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
200989 119	B Other	29.8% or 23 yen/kg, whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Not more than 10% by weight of sucrose																								
200989 122	- Prune juice	14.4%	B5		12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989 123	- Other	19.1%	B5		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
200989 129	B Other	25.5%	B3		19.1%	12.8%	6.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2 Vegetable juices																								
200989 210	(1) Containing added sugar	8.1%	B5		6.8%	5.4%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200989 221	- In airtight containers	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
200989 231	-- Carrot juice	7.2%	B5		6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
200989 910	(1) Containing added sugar	13.4%	B3		10.1%	6.7%	3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 90	Mixtures of juices																								
	1 Consisting chiefly of fruit juice																								
	(1) Containing added sugar																								
200990 111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		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
200990 119	B 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 the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200990 121	A Not more than 10% by weight of sucrose	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
200990 129	B Other	25.5%	B5		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
	3 Other																								
200990 910	(1) Containing added sugar	13.4%	B3		10.1%	6.7%	3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Chapter 21 Miscellaneous edible preparations																								
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof																								
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																								
2101.11	Extracts, essences and concentrates																								
2101.11.100	1 Containing added sugar	24.0%	R20		21.6%	19.2%	16.8%	14.4%	12.0%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee																								
	1 Preparations with a basis of extracts, essences and concentrates																								
2101.12.110	(1) Containing added sugar	24.0%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Preparations with a basis of coffee																								
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milk fat content, by weight, not exceeding 30%																								
2101.12.231	- 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%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
210112.232	- Other		X	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		X	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																								
	- Other	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	Free	Free	Free	Free	Free	Free	Free	Free
210112.242	(b) Other	19.6%	B10		17.8%	16.0%	14.3%	12.5%	10.7%	8.9%	7.1%	5.3%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.246		29.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210112.249		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	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 mate																								
	2 Preparations with a basis of tea or mate																								
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milk fat content, by weight, not exceeding 50%																								
	- For "the Pooled Quota of other milk products"																								
210120.231		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%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
210120.232	- Other		X	S																					
	B Other																								
210120.236	- 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%
210120.237	- Other		X	S																					
	(2) Other																								
	A. Containing added sugar																								
	(a) Less than 50% by weight of sucrose																								
210120.241	- Those, the largest single ingredient of which is sugar by weight	21.0%	B10		19.1%	17.2%	15.3%	13.4%	11.5%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.242	- Other	16.8%	B10		15.3%	13.7%	12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.246	(b) Other	29.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210120.247	B Other	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	Free	Free
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard																								
210310.000	Soya sauce	7.2%	B5		6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.20	Tomato ketchup and other tomato sauces																								
210320.010	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%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210320.090	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%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.30	Mustard flour and meal and prepared mustard																								
210330.200	2 Other	7.5%	B5		6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.90	Other																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	1 Sauces																								
210390.110	(1) Mayonnaise	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210390.120	(2) French dressings and salad dressings	10.5%	B5		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(2) Other																								
210390.229	B Other	10.5%	B3		7.9%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.05																									
2105.00	Ice cream and other edible ice, whether or not containing cocoa																								
	1 Containing added sugar																								
	(1) Less than 50% by weight of sucrose																								
	- Those, the largest single ingredient of which is sugar by weight																								
210500.111	-- Ice cream	21.0%	R21	S	18.8%	16.6%	14.4%	12.2%	10.0%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
210500.112	-- Other	28.0%	B10	S	25.5%	22.9%	20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
210500.113	-- Ice cream	21.0%	R22	S	18.7%	16.3%	14.0%	11.7%	9.3%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
210500.119	-- Other	23.8%	B10	S	21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
210500.191	- Ice cream	29.8%	R23	S	26.5%	23.1%	19.8%	16.5%	13.2%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%
210500.199	- Other	29.8%	R5	S	28.4%	27.1%	25.7%	24.4%	23.0%	21.7%	20.3%	19.0%	17.6%	16.3%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%
	2 Other																								
210500.210	- Ice cream	21.3%	R21	S	19.1%	16.8%	14.6%	12.4%	10.1%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%
210500.290	- Other	21.3%	B10	S	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	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
21.06	Food preparations not elsewhere specified or included																								
2106.10	Protein concentrates and textured protein substances																								
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container																								
	- For "the Pooled Quota of other milk products"																								
210610.120	-- Preparation of vegetable protein	12.5%	R6		11.5%	10.4%	9.4%	8.3%	7.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%
210610.130	-- Other	25.0%	R6		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%
210610.140	- Other		X	S																					
	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%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.219	B Other	21.0%	B10		19.0%	17.1%	15.2%	13.3%	11.4%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Vegetable protein																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
210610.221	- Protein concentrates containing by weight not less than 80% of protein, the largest single ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container	10.6%	B5		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%	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	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"																								
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%	9.0%	8.0%	7.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
210690.112	-- Other	21.0%	R6		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%
210690.119	- Other		X	S																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(2) Other																								
	- Prepared edible fats and oils, containing more than 30% and not more than 70% by weight of those of heading 04.05																								
	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import. Note: The tariff quota shall be calculated on the basis of 18,977 ton for and in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions																								
210690.121	--- The place of origin, New Zealand.		Xq1																						
210690.122	--- Other	25.0%	B20*		23.2%	21.4%	19.5%	17.7%	15.9%	14.1%	12.3%	10.5%	8.6%	6.8%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free
210690.123	-- Other		X	S																					
	- For "the Pooled Quota of other milk products"																								
210690.124	--- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	12.0%	R5		11.5%	10.9%	10.4%	9.8%	9.3%	8.7%	8.2%	7.6%	7.1%	6.5%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
210690.125	-- Other	21.0%	R5		20.0%	19.1%	18.1%	17.2%	16.2%	15.3%	14.3%	13.4%	12.4%	11.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
210690.129	- Other		X	S																					
	2 Other																								
	(1) Food preparations, containing more than 30% by weight of one of the following: rice, wheat including triticale or barley																								
	A Containing more than 30% by weight of rice																								
210690.517	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government and sold by Japanese Government to a joint purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
210690.518	- Other		X																						
	B Other																								
	(a) Containing more than 30% by weight of wheat including triticale																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
210690 214	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries, according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
210690.215	- Other			The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.214.																					
	(b) Containing more than 30% by weight of barley		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
210690 216	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries, according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
210690 219	- Other		X	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.216.																					
	(2) Other																								
	A Sugar syrup, containing added flavouring or colouring matter																								
210690 221	- Of sugar centrifugal	52.5% or 49.70 yen/kg whichever is the greater	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690 229	- 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 the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690 230	B Chewing gum	5.0%	B5		4.2%	3.3%	2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690 240	C Komi-yaku	21.3%	R15		20.8%	20.2%	19.7%	19.2%	18.6%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%
	D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
210690.246	(a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	E Other																								
	(a) Containing added sugar																								
	Bases for beverage, containing <i>Panax ginseng</i> or its extract																								
210690.251	- Those, the largest single ingredient of which is sugar by weight	28.0%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690.259	- Other	23.8%	B5		19.8%	15.9%	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Food supplement with a basis of vitamins																								
	- Those, the largest single ingredient of which is sugar by weight																								
210690.261	-- Containing lactose, milk protein or milk fat	12.5%	B5		10.4%	8.3%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.262	-- Other	12.5%	B5		10.4%	8.3%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.269	- Other	12.5%	B5		10.4%	8.3%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Other																								
	Less than 50% by weight of sucrose																								
	- Those, the largest single ingredient of which is sugar by weight																								
210690 271	-- Containing lactose, milk protein or milk fat	28.0%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690 272	-- Other	25.5%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690 273	- Those, the largest single ingredient of which is products specified in subheading 1212.21 by weight	28.0%	X <b>b</b>																						
210690 279	- Other	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
210690 281	1 Put up in containers for retail sale, not more than 500 g each including container	29.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
210690.282	<p>II Containing not less than 85% by weight of sacrose excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure.</p> <p>Substantiated by a certificate as imported and the imported quantity recorded in containers for retail sale, not more than 500 g including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty</p>	76.50 yen/kg	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	III Other																								
	(I) Containing lactose, milk protein or milk fat																								
210690 283	- Put up in containers for retail sale, not more than 500 g each including container	29.8%	B10		27.0%	24.3%	21.6%	18.9%	16.2%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690 284	- Other	29.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(II) Other																								
210690 510	- Those the largest single ingredient of which is sorbitol by weight except for sugar	29.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690 590	- Other	29.8%	TRQ	TRQ-12	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(b) Other																								
210690 291	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05	21.3%	TRQ	TRQ-18, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Bases for beverage, non-alcoholic																								
210690.293	Other	10.0%	B5	8.3%	6.7%	5.0%	3.3%	1.7%																	
	Other																								
	I Food supplement with a basis of vitamins or hydrolysed vegetable protein																								
210690.296	- Hydrolysed vegetable protein	12.5%	B5	10.4%	8.3%	6.3%	4.2%	2.1%																	
	II Other																								
	(II) Other																								
	- Of products specified in subheading 1212.21																								
210690.401	-- Formed into rectangular (including square), papery sheets not more than 450 cm <sup>2</sup> in area, excluding seasoned	25.0%	Xb																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
210690 298	-- Other	25.0%	Xb																							
210690 299	- Other	15.0%	B7		13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 22 Beverages, spirits and vinegar																										
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09																									
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured																									
220210.100	1 Containing added sugar	13.4%	B5		11.2%	8.9%	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																									
2202.91	Non-alcoholic beer																									
220291.100	1 Containing added sugar	13.4%	B3		10.1%	6.7%	3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2202.99	Other																									
220299.100	1 Containing added sugar	13.4%	B3		10.1%	6.7%	3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances																									
2205.90	Other																									
220590.100	1 Of an alcoholic strength by volume of less than 1% vol	19.1%	B5		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	
22.06																										
2206.00	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included																									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
220600.100	1 Of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.9% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
220600.210	(1) Sake (Seishu and Dakushu)	70.40 yen/l	B10		64.00 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
220600.221	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02	27 yen/l	B5		22.50 yen/l	18.00 yen/l	13.50 yen/l	9.00 yen/l	4.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
	(b) Other																								
220600.228	- Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	42.40 yen/l	B10		38.55 yen/l	34.69 yen/l	30.84 yen/l	26.98 yen/l	23.13 yen/l	19.27 yen/l	15.42 yen/l	11.56 yen/l	7.71 yen/l	3.85 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220600.229	- Other	42.40 yen/l	B5		35.33 yen/l	28.27 yen/l	21.20 yen/l	14.13 yen/l	7.07 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, ethyl alcohol and other spirits, denatured, of any strength																								
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher																								
	1 Of an alcoholic strength by volume of 90% vol or higher																								
	(2) Other																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	B Other																								
220710.191	[1] Certified in accordance with the provisions of a cabinet order as being produced from biomass (organic matters obtained from plants or animals, excluding crude oil, petroleum gas, natural gas, coal and the products made thereof) and intended for use in manufacturing ethyl-tertiary-butyl ether	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
220710.199	[2] Other	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
2207.20	Ethyl alcohol and other spirits, denatured, of any strength																								
220720.100	1 Of an alcoholic strength by volume of 90% vol or higher	27.2%	B10		24.7%	22.3%	19.8%	17.3%	14.8%	12.4%	9.9%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220720.200	2 Other	38.10 yen/l	B10		34.64 yen/l	31.17 yen/l	27.71 yen/l	24.25 yen/l	20.78 yen/l	17.32 yen/l	13.85 yen/l	10.39 yen/l	6.93 yen/l	3.46 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol: spirits, liqueurs and other spirituous beverages																								
2208.90	Other																								
	1 Ethyl alcohol and distilled alcoholic beverages																								
	(2) Other																								
	A Ethyl alcohol																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
220890.123	(b) Other	82.50 yen/l	B10		75.00 yen/l	67.50 yen/l	60.00 yen/l	52.50 yen/l	45.00 yen/l	37.50 yen/l	30.00 yen/l	22.50 yen/l	15.00 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.129	B Other																								
	(b) 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	Free	Free	Free	Free
	2 Other spirituous beverages																								
220890.220	(1) Imitation saké and white saké	70.40 yen/l	B10		64.00 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.230	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5	24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.240	(3) Other	88 yen/l	B10		80.00 yen/l	72.00 yen/l	64.00 yen/l	56.00 yen/l	48.00 yen/l	40.00 yen/l	32.00 yen/l	24.00 yen/l	16.00 yen/l	8.00 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 23 Residues and waste from the food industries; prepared animal fodder																								
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption, prepared																								
230110.000	Flours, meals and pellets, of meat or meat offal; graves		X																						
23.09	Preparations of a kind used in animal feeding																								
2309.10	Dog or cat food, put up for retail sale																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
230910.010	1 Containing not less than 10% of lactose by weight	Per each kilogramme, 59.50 yen plus 6 yen for every 1% exceeding 10% by weight of lactose contained	B5		Per each kilogramme, 49.58 yen plus 5 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 39.67 yen plus 4 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 29.75 yen plus 3 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 19.83 yen plus 2 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding 10% by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2309.90	Other																								
	2 Other																								
	(1) Containing not less than 10% of lactose by weight																								
230990.219	B Other	Per each kilogramme, 52.50 yen plus 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B5		Per each kilogramme, 43.75 yen plus 4.42 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	Per each kilogramme, 26.25 yen plus 2.65 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 17.50 yen plus 1.77 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 8.75 yen plus 0.88 yen for every 1% exceeding 10% by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	B Other																								
	(b) Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Other																								
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free succharides than 35% by weight of crude protein, other than those be- separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a cabinet order																								
230990 298	11 Other	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Chapter 24 Tobacco and manufactured tobacco substitutes																									
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes																								
240210 000	Cigars, cheroots and cigarillos, containing tobacco	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	Free	Free	Free	Free
24.03	Other manufactured tobacco and manufactured tobacco substitutes: "homogenised" or "reconstituted" tobacco; tobacco extracts and essences																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																								
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	29.8%	B10		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
240319	Other																								
240319.100	1 Pipe tobacco	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
240319.200	2 Other	3.4%	B5		2.8%	2.3%	1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2403.99	Other																								
240399.200	2 Other																								
	- Heat-not-burn tobacco products	3.4%	B5		2.8%	2.3%	1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
SECTION V MINERAL PRODUCTS																									
Chapter 25 Salt, sulphur, earths and stone; plastering materials, lime and cement																									
25.01																									
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water																								
250100.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10		0.45 yen/kg	0.41 yen/kg	0.36 yen/kg	0.32 yen/kg	0.27 yen/kg	0.23 yen/kg	0.18 yen/kg	0.14 yen/kg	0.09 yen/kg	0.05 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																								
	Chapter 29 Organic chemicals																								
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Other polyhydric alcohols																								
290544 000	D-glucitol (sorbitol)	17.0%	B10	S	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	Free	Free
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291814 000	Citric acid	6.5%	B5		5.4%	4.3%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2918.15	Salts and esters of citric acid																								
291815 010	1 Calcium citrate	6.5%	B5		5.4%	4.3%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 33 Essential oils and resins; perfumery, cosmetic or toilet preparations																								
33.01	Essential oils (terpenes or not) including concretes and absolutes, nitrodes, acetals and other derivatives of essential oils in bulk, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpene by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils																								
	Essential oils other than those of citrus fruit																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
3301.25	Of other mixes																								
	1 Peppermint oil obtained from <i>Mentha arvensis</i>																								
3301.25.01.9	(2) Other	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Chapter 35 Albuminoidal substances; modified starches; glues; enzymes																									
35.03																									
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives, isinglass, other glues or animal origin, excluding casin glues of heading 35.01																								
	3 Other																								
350300.01.1	- Gelatin	17.0%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free
350300.01.2	- Glues	17.0%	B15		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrans or other modified starches																								
3505.10	Dextrins and other modified starches																								
350510.100	1 Esterified starches and other starch derivatives	6.8%	B5***		6.8%	6.8%	6.8%	6.8%	6.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350510.200	2 Other	21.3% or 25.50 yen/kg, whichever is the greater	B10	S	19.4% or 23.18 yen/kg, whichever is the greater	17.4% or 20.86 yen/kg, whichever is the greater	15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	3.9% or 4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
350520.000	Glues	21.3% or 25.50 yen/kg, whichever is the greater	B10		19.4% or 23.18 yen/kg, whichever is the greater	17.4% or 20.86 yen/kg, whichever is the greater	15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	3.9% or 4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)																										
Chapter 41 Raw hides and skins (other than furskins) and leather																										
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split																									
4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved																									
	2 Other																									



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410120.211	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of 214 000 m <sup>2</sup> on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) under the conditions set out by relevant regulations which are effective at the time of import 4101.50.2, 4101.90.2, tanned or crusted hides and skins of bovine (including buffalo) or equine animals of 4104.11.2, 4104.19.2, 4104.41.1-(2), 4104.41.2-(2), 4104.49.1-(2) and 4104.49.2-(2) and leather of bovine (including buffalo) or equine animals of 4107.11.2-(2), 4107.12.2-(2), 4107.19.2-(2), 4107.91.2-(2), 4107.92.2-(2) and 4107.99.2-(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category) ")		Xq1	The originating goods classified under the out-of-quota tariff line (410120.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410120.211).																					
410120.212	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4101.50	Whole hides and skins, of a weight exceeding 16 kg																								
	2 Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410150.211	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410150.212) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (410150.211).																					
410150.212	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4101.90	Other, including butts, bends and bellies																								
	2 Other																								
410190.211	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410190.212) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (410190.211).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410190.212	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter																								
4103.30	Of swine																								
410330.200	2 Other	6.0%	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
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared																								
	In the wet state (including wet-blue)																								
4104.11	Full grains, unsplit, grain splits																								
	2 Other																								
410411.211	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410411.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410411.211).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410411.212	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4104.19	Other																								
	2 Other																								
410419.211	- For "the Pooled Quota (First Category)"			The originating goods classified under the out-of-quota tariff line (410419.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410419.211).																					
	Xq1																								
410419.212	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	In the dry state (crust)																								
4104.41	Full grains, unsplit, grain splits																								
	1 Tanned (including retanned) but not further prepared																								
	(2) Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
-410441.121	- For "the Pooled Quota (First Category)"			The originating goods classified under the out-of-quota tariff line (410441.122) will receive preferential tariff treatment without the limit of quota quantity set out in this out-of-quota tariff line (410441.121).																					
-410441.122	- Other	12.0%	B10			10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed or coloured																								
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², buffalo leather and roller leather																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410441.211	<p>-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of hides or skins of bovine animals (including buffalo) or equine animals of 4104.41-2-4(1) and 4104.49-2-4(1) and leather of bovine animals of 4107.11-2-4(1), 4107.12-2-4(1), 4107.19-2-4(1), 4107.91-2-4(1), 4107.92-2-4(1) and 4107.99-2-4(1) (hereinafter in this heading and heading 41.07 referred to as "the Pooled Quota (Second Category)")</p>		Xql	<p>The originating goods classified under the out-of-quota tariff line (410441.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.211).</p>																					
410441.212	-- Other	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410441.213	-- For "the Pooled Quota (Second Category)"		Xql	<p>The originating goods classified under the out-of-quota tariff line (410441.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.213).</p>																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410441.219	-- 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	Free	Free	Free	Free
	(2) Other																								
410441.221	- For "the Pooled Quota (First Category)"			The originating goods classified under the out-of-quota tariff line (410441.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.221).																					
	Xq1																								
410441.222	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4104.49	Other																								
	1 Tanned (including retanned) but not further prepared																								
	(2) Other																								
410449.121	- For "the Pooled Quota (First Category)"			The originating goods classified under the out-of-quota tariff line (410449.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.121).																					
	Xq1																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410449 122	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed or coloured																								
410449 211	- For "the Pooled Quota (Second Category)"																								
			Xql	The originating goods classified under the out-of-quota tariff line (410449 212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410449 211).																					
410449 212	- 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	Free	Free	Free	Free
	(2) Other																								
410449 221	- For "the Pooled Quota (First Category)"																								
			Xql	The originating goods classified under the out-of-quota tariff line (410449 222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410449 221).																					



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
41.0449 222	- Other Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.05 30	In the dry state (crust) 1 Dyed or coloured																								
41.0530.111	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of 1 070 000 m² on tanned or crust hides and skins of sheep or lamb of 4105.30-1, tanned or crust hides and skins of goat or kid of 41.06.22-1, sheep or lamb skin leather of 41.12.00-2-(1), and goats or kids skin leather of 41.13.10-2-(1) (hereinafter in this subheading and subheadings 41.06.22, 41.12.00 and 41.13.10 referred to as "the Pooled Quota")		Xq1	The originating goods classified under the out-of-quota tariff line (41.0530.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (41.0530.111).																					
41.0530.112	- 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	Free	Free	Free	Free
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared																								
	Of goats or kids																								
41.06.22	In the dry state (crust) 1 Dyed or coloured																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410622.111	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (410622.112) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (410622.111).																					
410622.112	- Other	16.0%			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	Free	Free	Free	Free
	Of swine																								
410631.000	In the wet state (including wet blue)	6.0%			5.9%	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
4106.32	In the dry state (crust)																								
410632.100	1 Dyed or coloured	8.0%			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	Free	Free	Free	Free	Free	Free
410632.200	2 Other	6.0%			5.9%	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
4106.40	Of reptiles																								
	2 Other																								
	(1) Dyed or coloured																								
	A Of alligators, crocodiles or lizards																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410640.211	- Of alligators or crocodiles	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
410640.212	- Other	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
410640.214	B 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	Free	Free	Free	Free	Free	Free
	Other																								
4106.92	In the dry state (trust)																								
	1 Dyed or coloured																								
410692.110	- Of ostriches	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
410692.190	- 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	Free	Free	Free	Free	Free	Free
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14																								
	Whole hides and skins																								
4107.11	Full grains, unsplit																								
410711.100	1 Parchment-dressed	6.0%	B10		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																								
	(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																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410711.211	-- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410711.212) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (410711.211).																					
410711.212	-- Other	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410711.213	-- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410711.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.213).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410711.219	-- 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	Free	Free	Free	Free
	(2) Other																								
410711.221	- For the Pooled Quota (First Category)			The originating goods are classified under the out-of-quota tariff line (410711.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.221).																					
	Xql																								
410711.222	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410712	Grain splits																								
410712.100	1 Parchment-dressed	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																								
	(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																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410712.211	-- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410712.212) will receive preferential tariff treatment without the limit of quota quantity set out in this out-of-quota tariff line (410712.211).																					
410712.212	-- Other	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410712.213	-- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410712.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.213).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410712.219	-- 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	Free	Free	Free	Free
	(2) Other																								
410712.221	- For "the Pooled Quota (First Category)"			The originating goods classified under the out-of-quota tariff line (410712.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.221).																					
	Xql																								
410712.222	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410719	Other																								
410719.100	1 Parchment-dressed	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																								
	(1) Dyed, coloured, stamped or embossed																								
410719.211	- For "the Pooled Quota (Second Category)"			The originating goods classified under the out-of-quota tariff line (410719.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.211).																					
	Xql																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410719.212	- 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	Free	Free	Free	Free
	(2) Other																								
410719.221	- For "the Pooled Quota (First Category)"			The originating goods are classified under the out-of-quota tariff line (410719.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.221).																					
			Xql																						
410719.222	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, including sides																								
4107.91	Full grains, unsplit																								
410791.100	1 Parchment-dressed	6.0%	B10		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																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding buffalo leather and roler leather																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410791 211	-- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410791 212) will receive preferential tariff treatment without the limit of quota quantity set out in this out-of-quota tariff line (410791 211).																					
410791 212	-- Other	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410791 213	-- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410791 219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791 213).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410791.219	-- 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	Free	Free	Free	Free
	(2) Other																								
410791.221	- For "the Pooled Quota (First Category)"			The originating goods are classified under the out-of-quota tariff line (410791.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.221).																					
	Xql																								
410791.222	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.92	Grain splits																								
410792.100	1 Parchment-dressed	6.0%	B10		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																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding buffalo leather and roller leather																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410792.211	-- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410792.212) will receive preferential tariff treatment without the limit of quota quantity set out in this out-of-quota tariff line (410792.211).																					
410792.212	-- Other	13.3%	B10		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410792.213	-- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410792.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.213).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
410792.219	-- 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	Free	Free	Free	Free
	(2) Other																								
410792.221	- For "the Pooled Quota (First Category)"			The originating goods are classified under the out-of-quota tariff line (410792.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.221).																					
			Xql																						
410792.222	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.99	Other																								
410799.100	1 Parchment-dressed	6.0%	B10		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																								
	(1) Dyed, coloured, stamped or embossed																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410799 211	- For "the Pooled Quota (Second Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410799.212) will receive preferential tariff treatment without the limit of quota quantity set out in this out-of-quota tariff line (410799.211).																					
410799 212	- 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	Free	Free	Free	Free
	(2) Other																								
410799 221	- For "the Pooled Quota (First Category)"		Xql	The originating goods classified under the out-of-quota tariff line (410799.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.221).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
41.0799.222	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.12																									
41.12.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or goat, without condition, whether or not split, other than leather of heading 41.14																								
41.1200.100	1 Parchment-dressed	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																								
41.1200.211	(1) Dyed, coloured, stamped or embossed - For "line Pooled Quota"																								
			Xq1	The originating goods classified under the out-of-quota tariff line (41.1200.212) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (41.1200.211).																					
41.1200.212	- 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	Free	Free	Free	Free
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
4113.10	Of goats or kids																								
411310.100	1 Parchment-dressed	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																								
	(1) Dyed, coloured, stamped or embossed																								
411310.211	- For "the Pooled Quota"																								
			Xq1	The originating goods classified under the out-of-quota tariff line (411310.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (411310.211).																					
411310.212	- Other	16.0%	B10		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	Free	Free	Free	Free
4113.20	Of swine																								
411320.100	1 Parchment-dressed	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																								
411320.210	(1) Dyed, coloured, stamped or embossed	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	Free	Free	Free	Free	Free	Free
411320.220	(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	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
4113 30	Of reptiles																								
411330 100	1 Parchment-dressed	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																								
	(1) Dyed, coloured, stamped or embossed																								
	A Of alligators, crocodiles or lizards																								
411330 211	- Of alligators or crocodiles	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
411330 212	- Other	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
	B Other																								
411330 221	- Of turtles and tortoise	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
411330 222	- 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	Free	Free	Free	Free	Free	Free
4113 90	Other																								
411390 100	1 Parchment-dressed	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																								
	(1) Dyed, coloured, stamped or embossed																								
411390 211	- Of ostriches	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
411390 212	- 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	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather																								
411410 000	Chamois (including combination chamois) leather	25.0%	B15		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
411420	Patent leather and patent laminated leather; metallised leather																								
411420 010	1 Metallised leather	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
411420 090	2 Other	28.0%	B15		26.3%	24.5%	22.8%	21.0%	19.3%	17.5%	15.8%	14.0%	12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour																								
411510 000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6.0%	B10		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
411520 000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0%	B10		2.7%	2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)																								
42.01																									
420100.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	5.3%	B10		4.8%	4.3%	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper																								
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers																								
4202.11	With outer surface of leather or of composition leather																								
420211.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, 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	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
420211.200	2 Other	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
4202.12	With outer surface of plastics or of textile materials																								
420212.100	1 Vanity-cases, combined or trimmed with precious metal clad with precious metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B10		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	Free	Free	Free	Free
	2 Other																								
420212.210	(1) With outer surface of plastic sheeting or textile materials	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	Free	Free	Free	Free	Free	Free
420212.220	(2) Other	4.6%	B10		4.2%	3.8%	3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420219.000	Other	4.1%	B10		3.7%	3.4%	3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Handbags, whether or not with shoulder strap, including those without handle																								
4202.21	With outer surface of leather or of composition leather																								
	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty																								
420221.110	(1) Of leather	14.0%	B10		12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420221.120	(2) Other	16.0%	B10		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	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	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	Free	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%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.22	With outer surface of sheeting of plastics or of textile materials																								
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, 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	Free	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	Free	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	Free	Free	Free	Free	Free	Free
	Articles of a kind normally carried in the pocket or in the handbag																								
4202.31	With outer surface of leather or of composition leather																								
420231.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B10		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	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%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.32	With outer surface of sheeting of plastics or of textile materials																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
420232.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B10		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	Free	Free	Free	Free
420232.200	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	Free	Free	Free	Free	Free	Free
420239.000	Other	4.1%	B10		3.7%	3.4%	3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
420291.000	With outer surface of leather or of composition leather	10.0%	B10		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
420292.000	With outer surface of sheeting of plastics or of textile materials	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	Free	Free	Free	Free	Free	Free
4202.99	Other																								
420299.020	1 Of wood	2.7%	B10		2.5%	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	Free
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420299.090	3 Other	4.6%	B10		4.2%	3.8%	3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.03	Articles of apparel and clothing accessories, of leather or of composition leather																								
4203.10	Articles of apparel																								
420310.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		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	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
420310.200	2 Other	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
	Gloves, mittens and mitts																								
4203.21	Specially designed for use in sports																								
420321.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		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	Free	Free	Free	Free
	2 Other																								
420321.210	- In baseball	12.5%	B15		11.7%	10.9%	10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
420321.290	- Other	12.5%	B15		11.7%	10.9%	10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
4203.29	Other																								
	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko																								
420329.110	- Of leather	14.0%	B10		12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.190	- Of composition leather	16.0%	B10		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	Free	Free	Free	Free
420329.200	2 Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
4203.30	Belts and bundoliers																								
420330.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		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	Free	Free	Free	Free
420330.200	2 Other	12.5%	B10		11.4%	10.2%	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
4203 40	Other clothing accessories																								
420340 100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		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	Free	Free	Free	Free
420340 200	2 Other	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
42 05																									
4205 00	Other articles of leather or of composition leather																								
	1 Of a kind used in machinery or mechanical appliances or for other technical uses																								
420500 110	(1) Belts and beltings, combing leathers and intergirl-leathers	18.0%	B10		16.4%	14.7%	13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420500 190	(2) Other	3.3%	B10		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420500 900	2 Other	10.0%	B10		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
42 06																									
420600 000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	3.3%	B10		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 43 Furskins and artificial fur, manufactures thereof																								
43 02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03																								
	Whole skins, with or without head, tail or paws, not assembled																								
430211 000	Of mink	15.0%	B15		14.1%	13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
4302 19	Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
430219 011	- Of sheep, goat, rabbit or hare	15.0%	B15		14.1%	13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
430219 020	- Of fox	15.0%	B15		14.1%	13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
430219 090	- Other	15.0%	B15		14.1%	13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
4302 20	Heads, tails, paws and other pieces or cuttings, not assembled																								
430220 010	- Of sheep, goat, rabbit or hare	15.0%	B15		14.1%	13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
430220 090	- Other	15.0%	B15		14.1%	13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
4302 30	Whole skins and pieces or cuttings thereof, assembled																								
	1 Dropped furskins																								
430230 014	- Of sheep, goat, rabbit or hare	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430230 013	- Of mink	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430230 019	- Other	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
	2 Other																								
430230 024	- Of sheep, goat, rabbit or hare	15.0%	B15		14.1%	13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
430230 029	- Other	15.0%	B15		14.1%	13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free
43 03	Articles of apparel, clothing accessories and other articles of furskin																								
4303 10	Articles of apparel and clothing accessories																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	- Articles of apparel																								
430310.011	-- Of furskin of sheep or goat	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.012	-- Of furskin of rabbit or hare	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.013	-- Of furskin of mink	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.014	-- Of furskin of fox	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.019	-- Other	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
	- Clothing accessories																								
430310.091	-- Of furskin of sheep, goat, rabbit or hare	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.099	-- Other	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
4303.90	Other																								
430390.010	- Of furskin of sheep, goat, rabbit or hare	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430390.090	- Other	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
SECTION IX WOOD AND ARTICLES OF WOOD, 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																									
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm																								
	Coniferous																								
4407.11	Of pine ( <i>Pinus</i> spp)																								
	1 Not more than 160 mm in thickness																								
440711.110	(1) Planed or sanded	4.8%	B7		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Of wood																								
4410.11	Particle board																								
	1 In sheets or in boards																								
44101.1.110	- Unworked or not further worked than sanded	6.0%	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
44101.1.120	- Surface-covered with melamine-impregnated paper	6.0%	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
44101.1.190	- Other	6.0%	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
44101.1.900	2 Other	5.0%	B7		4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4410.12	Oriented strand board (OSB)																								
	1 In sheets or in boards																								
44101.2.110	- Unworked or not further worked than sanded	6.0%	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
44101.2.190	- Other	6.0%	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
44101.2.900	2 Other	5.0%	B7		4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.12	Plywood, veneered panels and similar laminated wood																								
4412.10	Of bamboo																								
	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	(1) With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany ( <i>Swietenia</i> spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose																								
	A Varnished, primed, grooved, overlaid or similarly surface-worked																								
441210.111	(a) Tongued, grooved or similarly works on one or both sides	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
441210.119	(b) Other	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
	B Other																								
441210.191	(a) Less than 6 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.199	(b) Other	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Varnished, primed, grooved, overlaid or similarly surface-worked																								
441210.211	(a) Tongued, grooved or similarly works on one or both sides	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
441210.219	(b) 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	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	B Other																								
441210.291	(a) Less than 6 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
441210.299	(b) 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	Free	Free	Free	Free	Free	Free
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness																								
4412.31	With at least one outer ply of tropical wood																								
	- With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Spine, Limba, Okoume, Obèche, Acajou d'Afrique, Sapelli, Virola, Mahogany ( <i>Swietenia</i> spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441231.111	(1) Tongued, grooved or similarly works on one or both sides	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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								
441231.911	- Less than 3 mm in thickness	10.0%	B10		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
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
441231.931	- Less than 12 mm but not less than 6 mm in thickness	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.941	- Less than 24 mm but not less than 12 mm in thickness	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.951	- Not less than 24 mm in thickness	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
441231.199	(2) Other																								
	- with at least one outer ply of tropical wood specified in the tariff line 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	Free	Free	Free	Free	Free
	- Other	6.0%	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
	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	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 tariff line 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	Free	Free	Free	Free	Free
	-- Other	6.0%	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
441231.949	- Less than 24 mm but not less than 12 mm in thickness																								
	-- with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		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
	-- Other	6.0%	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



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
441231.959	- Not less than 24 mm in thickness																								
	-- with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		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
	-- Other	6.0%	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
4412.33	Other, with at least one outer ply of non-coniferous wood of the species alder ( <i>Alnus</i> spp.), ash ( <i>Fraxinus</i> spp.), beech ( <i>Fagus</i> spp.), birch ( <i>Betula</i> spp.), cherry ( <i>Prunus</i> spp.), chestnut ( <i>Castanea</i> spp.), elm ( <i>Ulmus</i> spp.), eucalyptus ( <i>Eucalyptus</i> spp.), hickory ( <i>Carya</i> spp.), horse chestnut ( <i>Aesculus</i> spp.), lime ( <i>Tilia</i> spp.), maple ( <i>Acer</i> spp.), oak ( <i>Quercus</i> spp.), plane tree ( <i>Platanus</i> spp.), poplar and aspen ( <i>Populus</i> spp.), robinia ( <i>Robinia</i> spp.), tulipwood ( <i>Liriodendron</i> spp.) or walnut ( <i>Juglans</i> spp.)																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441233.110	(1) Tongued, grooved or similarly works on one or both sides	6.0%	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	6.0%	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
	2 Other																								
	(1) Less than 6 mm in thickness																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
441233.911	- 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
441233.912	- 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
	(2) Other																								
441233.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	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
441233.992	- Less than 24 mm but not less than 12 mm in thickness	6.0%	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
441233.993	- Not less than 24 mm in thickness	6.0%	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
4412.34	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441234.110	(1) Tongued, grooved or similarly works on one or both sides	6.0%	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
441234.190	(2) Other	6.0%	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
	2 Other																								
	(1) Less than 6 mm in thickness																								
441234.911	- 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
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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	(2) Other																								
441234.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	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
441234.992	- Less than 24 mm but not less than 12 mm in thickness	6.0%	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
441234.993	- Not less than 24 mm in thickness	6.0%	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
4412.39	Other, with both outer piles of coniferous wood																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441239.110	(1) Tongued, grooved or similarly works on one or both sides	6.0%	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
441239.190	(2) Other	6.0%	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
	2 Other																								
441239.910	(1) Less than 6 mm in thickness	6.0%	B10		5.9%	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																								
441239.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	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
441239.992	- Not less than 12 mm in thickness	6.0%	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
	Other																								
4412.99	Other																								
	1 Laminated lumber																								
441299.190	- Other	6.0%	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
	2 Other																								
441299.990	- Other	6.0%	B10		5.9%	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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
44.16																									
441600 000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	2.2%	B7		1.9%	1.7%	1.4%	1.1%	0.8%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes																								
441860 000	Posts and beams	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
4418 91	Of bamboo																								
	2 Other																								
	(2) Other																								
	- Other																								
441891 291	-- Structural laminated lumber	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441891 299	-- Other	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4418 99	Other																								
	2 Other																								
	(2) Other																								
	- Other																								
	-- Structural laminated lumber																								
441899 231	-- With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm²; of non-rectangular and non-square cross-section	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
441899 232	--- With a short side (width) of cross-section of not less than 7,5 cm in length and with a long side (depth) of cross-section of not less than 1,5 cm in length (other than those of 4418 99-231)	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899 239	--- Other	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
441899 291	--- Cross Laminated Timber (CLT)	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899 299	--- Other	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
SECTION XI TEXTILES AND TEXTILE ARTICLES																									
Chapter 50 Silk																									
50 01																									
5001 00	Silk-worm cocoons suitable for reeling																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
500100.010	- Concerning the quantity of Silk-worm cocoons in this subheading (evaluated as Raw silk stipulated by a cabinet order) and the quantity of Raw silk in 5002.00-2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of 1798 domestic cocoons of the quantity of prospective domestic production in the fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in subheading 5002.00	2,523 yen/kg	Xql		2,293.64 yen/kg	2,064.27 yen/kg	1,834.91 yen/kg	1,605.55 yen/kg	1,376.18 yen/kg	1,146.82 yen/kg	917.45 yen/kg	688.09 yen/kg	458.73 yen/kg	229.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5002																									
5002.00	Raw silk (not thrown)																								
	2 Other																								
	- For "the Pooled Quota"																								
500200.211	-- Double cocoons silk		Xql																						
	-- Other																								
500200.215	--- 20/22 denier		Xql																						
500200.216	--- 26/29 denier		Xql																						
500200.217	--- Other		Xql																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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																								
500200.221	-- Double cocoons silk	6,978 yen/kg	B10		6,343.64 yen/kg	5,709.27 yen/kg	5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
500200.225	--- 20/22 denier	6,978 yen/kg	B10		6,343.64 yen/kg	5,709.27 yen/kg	5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.226	--- 26/29 denier	6,978 yen/kg	B12		6,441.23 yen/kg	5,904.46 yen/kg	5,367.69 yen/kg	4,830.92 yen/kg	4,294.15 yen/kg	3,757.38 yen/kg	3,220.62 yen/kg	2,683.85 yen/kg	2,147.08 yen/kg	1,610.31 yen/kg	1,073.54 yen/kg	536.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.227	--- Other	6,978 yen/kg	B10		6,343.64 yen/kg	5,709.27 yen/kg	5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR																									
Chapter 64 Footwear, gaiters and the like; parts of such articles																									
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are either cut or creased in such a way as to give the footwear a waterproof effect by stitching, stapling, nailing, screwing, plugging or similar processes																								
6401.10	Footwear incorporating a protective metal toe-cap																								
640110.010	1 Ski-boots	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640110.090	2 Other	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																								
6401.92	Covering the ankle but not covering the knee																								
640192.010	1 Ski-boots	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640192.090	2 Other	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640199 000	Other																								
	- Covering the knee	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	8.0%	B10		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	Free	Free	Free	Free	Free	Free
64.02	Other footwear with outer soles and uppers of rubber or plastics																								
	Sports footwear																								
6402.12	Ski-boots, cross-country ski footwear and snowboard boots																								
640212.010	1 Ski-boots	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640212.090	2 Snowboard boots	8.0%	B10		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	Free	Free	Free	Free	Free	Free
640219 000	Other	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640220 000	Footwear with upper straps or thongas assembled to the sole by means of plugs	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																								
640291 000	Covering the ankle																								
	-- Incorporating a protective metal toe-cap	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	8.0%	B10		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	Free	Free	Free	Free	Free	Free
6402.99	Other																								
640299 010	- Shoes																								
	-- Incorporating a protective metal toe-cap	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	8.0%	B10		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	Free	Free	Free	Free	Free	Free
	- Sandals																								
	-- Not covering the heels																								
640299 021	--- Incorporating a protective metal toe-cap	6.7%	B15		6.3%	5.9%	5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free
	--- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640299 029	-- Other																								
640299 090	--- Incorporating a protective metal toe-cap	6.7%	B15		6.3%	5.9%	5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free
	--- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Incorporating a protective metal toe-cap	6.7%	B15		6.3%	5.9%	5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free
6403	-- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather																								
	Sports footwear																								
6403 12	Ski-boots, cross-country ski footwear and snowboard boots																								
640312 010	1 With outer soles of rubber, leather or composition leather	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640312 090	2 Other	30.0%	B10		27.3%	24.5%	21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403 19	Other																								
640319 010	1 With outer soles of rubber, leather or composition leather	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640319 090	2 Other	30.0%	B10		27.3%	24.5%	21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403 20	Footwear with outer soles of leather and uppers which consist of leather straps across the instep and around the big toe																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	- House footwear																								
640320 011	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as "the Pooled Quota")  Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-March), international market situations and other relevant conditions and include the following items: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding slippers) of subheading 6404.19, with uppers containing furskin and leather in part; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part; (4) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.10 or 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers containing furskin and leather in part and outer soles of rubber, plastics, leather or composition leather		The originating goods classified under the out-of-quota tariff line (640320.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320011).																						
640320 012	-- Other	24.0%	B10																						
	- Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640320.021	-- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640320.022) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (640320.021).																					
640320.022	-- Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.40	Other footwear, incorporating a protective metal toe-cap																								
	- With outer soles of rubber, leather or composition leather																								
640340.011	-- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640340.012) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (640340.011).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640340.01.2	-- Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
640340.021	-- For "the Pooled Quota"			The originating product identified under the out-of-quota tariff line (640340.022) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640340.021).																					
			Xql																						
640340.022	-- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear with outer soles of leather																								
6403.51	Covering the ankle																								
	1 House Footwear																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640351.011	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640351.012) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (640351.011).																					
640351.012	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640351.021	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
640351.022	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640351.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640351.022).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640351.029	- Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.59	Other																								
	1 Slippers or other house footwear																								
640359.011	(1) Slippers	30.0%	B15		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%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																								
640359.012	- For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640359.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.012).																					
			Xq1																						
640359.019	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640359.020	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- For "the Pooled Quota"																								
	-- With an insole over 19 cm																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640359 044	--- For men		Xql	The originating goods classified under the out-of-quota tariff line (640359.104) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (640359.044).																					
640359 045	--- For women		Xql	The originating goods classified under the out-of-quota tariff line (640359.105) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (640359.045).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640359 049	-- Other			The originating goods classified under the out-of-quota tariff line (640359.111 or 640359.119) will receive preferential tariff treatment without the limit of quota quantities set out for this tariff line (640359.049).																					
	- Other																								
	-- With an insole over 19 cm																								
640359 104	--- For men	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640359 105	--- For women	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
640359 111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640359 119	--- Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																								
6403 91	Covering the ankle																								
	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640391.011	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
640391.012	- For "the Pooled Quota"			The originating products classified under the out-of-quota tariff line (640391.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.012).																					
			Xql																						
640391.019	- Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640391.021	(1) 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%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640391 022	- For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640391 029) will receive preferential tariff treatment without the limit of quota quantity set out in this out-of-quota tariff line (640391 022).	21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403 99	- Other	24.0%	B10																						
	1 Footwear with outer sides of rubber or composition leather (excluding Slippers and other house footwear)																								
640399 011	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B15		25.3%	23.6%	21.9%	20.3%	18.6%	16.9%	15.2%	13.5%	11.8%	10.1%	8.4%	6.8%	5.1%	3.4%	1.7%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- For "the Pooled Quota"																								
	-- With an insole over 19 cm																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640399 012	--- For men		Xql	The originating goods classified under the out-of-quota tariff line (640399 015) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (640399 012).																					
640399 013	--- For women		Xql	The originating goods classified under the out-of-quota tariff line (640399 016) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (640399 013).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640399 014	-- Other			The originating goods classified under the out-of-quota tariff line (640399 031 or 640399 039) will receive preferential tariff treatment without the limit of quota quantities set out for this tariff line (640399 014).																					
	- Other																								
	-- With an insole over 19 cm																								
640399 015	--- For men	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399 016	--- For women	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
640399 031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399 039	--- Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2 Other																								
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%	3.8%	1.9%	Free	Free			Free	Free
	(2) Other																								
640399 022	- For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640399.029) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (640399.022).																					
			Xql																						
640399 029	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free			Free	Free
64 04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																								
	Footwear with outer soles of rubber or plastics																								
640411 000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8.0%	B10		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	Free			Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
6404 19	Other																								
	1 With uppers containing furskin																								
	(1) With the uppers of leather in part (excluding slippers)																								
6404 19 111	- For "the Pooled Quota"																								
			Xq1	The originating goods classified under the out-of-quota tariff line (6404 19 119) will receive preferential treatment without the limit of quota quantity set out for this tariff line (6404 19 111).																					
6404 19 119	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404 19 190	(2) Other	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%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	2 Other																								
6404 19 210	- Jilkaabi	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404 19 220	- Canvas shoes	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640419290	- 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	Free	Free	Free	Free	Free	Free
6404.20	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)																								
640420.111	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff (640420.119) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640420.111).	21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.119	- Other	24.0%	B10		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%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640420.190	(2) Other	30.0%	B15																						
	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)																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640420.211	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640420.212) will receive preferential tariff treatment without the limit of quota quantity set out in this tariff line (640420.211).																					
640420.212	- Other	17.3%			15.7%	14.2%	12.6%	11.0%	9.4%	7.9%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.219	B Other	21.6%			20.3%	18.9%	17.6%	16.2%	14.9%	13.5%	12.2%	10.8%	9.5%	8.1%	6.8%	5.4%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640420.221	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640420.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.221).																					



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640420.222	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.229	B Other	30.0%	B15		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%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640420.300	3 Other	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.05	Other footwear																								
6405.10	With uppers of leather or composition leather																								
	1 With outer soles of leather and uppers of composition leather																								
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640510.111	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640510.119) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640510.111).																					
640510.119	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640510.190	(2) Other	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%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	8.0%	B10		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	Free	Free	Free	Free	Free	Free
640510.300	3 Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640520.000	With uppers of textile materials	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6405.90	Other																								
	1 With outer soles of rubber, plastics, leather or composition leather																								
	(1) With uppers containing fur/skin																								
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640590.111	- For "the Pooled Quota"		Xql	The originating goods classified under the out-of-quota tariff line (640590.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.111).																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
640590.112	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.119	B Other	30.0%	B15		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%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A With outer soles of leather																								
	(a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640590.121	- For "The Pooled Quota"																								
			Xql	The originating goods classified under the out-of-quota tariff line (640590.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.121).																					
640590.122	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.128	(b) Other	30.0%	B15		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%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640590.129	B 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	Free	Free	Free	Free	Free	Free
640590.200	2 Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof																								
6406.10	Uppers and parts thereof, other than stiffeners																								
	1 Of leather or containing furskin																								
640610.110	- Uppers	25.0%	B15		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
640610.190	- 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
640610.200	2 Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640620.000	Outer soles and heels, of rubber or plastics	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6406.90	Other																								
	1 Of leather or containing furskin																								
640690.110	- Of leather, whether or not containing furskin	25.0%	B15		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
	- Other																								
640690.121	-- Of wood	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
640690.129	-- Of other materials	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
	2 Other																								
640690.210	- Of wood	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640690.290	- Of other materials	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE																								
	Chapter 70 Glass and glassware																								
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, imitation precious or semi-precious stones and similar glass smallwares, glass ess or other than beads, imitation pearls and other ornaments of lamp-worked glass, other than imitation jewellery: glass microspheres not exceeding 1 mm in diameter																								
701810.000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8.0%	B10		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	Free	Free	Free	Free	Free	Free
7018.90	Other																								
701890.010	1 Combined with precious metal or metal plated with precious metal	6.6%	B10		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF																								
	Chapter 91 Clocks and watches and parts thereof																								
9113	Watch straps, watch bands and watch bracelets, and parts thereof																								
9113.90	Other																								
	1 Of leather or of composition leather																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
911390.110	(1) Containing fur skin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		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	Free	Free	Free	Free
911390.190	(2) Other	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																								
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0%	B10		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
	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES																								
	Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated name-plates and the like; prefabricated buildings																								
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof																								
9401.90	Parts																								
	1 Of leather																								
940190.021	- Of a kind use for the motor vehicles	3.8%	B10		3.5%	3.1%	2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940190.029	- Other	3.8%	B10		3.5%	3.1%	2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 96 Miscellaneous manufactured articles																								
96.05																									
960500.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	6.6%	B10		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free